

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
SERVICES AND RATES
FOR THE YEAR ENDED DECEMBER 31, 2008

2. RETAIL SERVICE PROVIDERS (Continued)

b. WATER AND WASTEWATER RETAIL CONNECTIONS: (Unaudited)

<u>Meter Size</u>	<u>Total Connections</u>	<u>Active Connections</u>	<u>ESFC Factor</u>	<u>Active ESFCs</u>
Unmetered -			x 1.0	
≤¾"	<u>1,623</u>	<u>1,608</u>	x 1.0	<u>1,608</u>
1"	<u>71</u>	<u>71</u>	x 2.5	<u>178</u>
1½"	<u>1</u>	<u>1</u>	x 5.0	<u>5</u>
2"	<u>10</u>	<u>10</u>	x 8.0	<u>80</u>
3"			x 15.0	
4"			x 25.0	
6"			x 50.0	
8"			x 80.0	
10"			x 115.0	
Total Water Connections	<u>1,705</u>	<u>1,690</u>		<u>1,871</u>
Total Wastewater Connections	<u>1,662</u>	<u>1,647</u>	x 1.0	<u>1,647</u>

3. TOTAL WATER CONSUMPTION DURING THE FISCAL YEAR ROUNDED TO THE NEAREST THOUSAND: (Unaudited)

Gallons pumped into system:	348,940,000	Water Accountability Ratio: 94.03% (Gallons billed and sold/Gallons pumped and purchased)
Gallons billed to customers:	281,013,000	
Gallons sold to Oakmont Public Utility District	47,119,000	

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
SERVICES AND RATES
FOR THE YEAR ENDED DECEMBER 31, 2008

4. STANDBY FEES (authorized only under TWC Section 49.231):

Does the District have Debt Service standby fees? Yes ☐ No ☒

Does the District have Operation and Maintenance standby fees? Yes ☐ No ☒

5. LOCATION OF DISTRICT:

Is the District located entirely within one county?

Yes ☒ No ☐

County or Counties in which District is located:

Harris County, Texas

Is the District located within a city?

Entirely ☐ Partly ☐ Not at all ☒

Is the District located within a city's extra territorial jurisdiction (ETJ)?

Entirely ☒ Partly ☐ Not at all ☐

ETJ's in which District is located:

City of Houston, Texas

Are Board Members appointed by an office outside the District?

Yes ☐ No ☒

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
GENERAL FUND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2008

PERSONNEL EXPENDITURES (Including Benefits)	\$ <u>-0-</u>
PROFESSIONAL FEES:	
Auditing	\$ 16,500
Engineering	115,340
Legal	<u>73,249</u>
TOTAL PROFESSIONAL FEES	\$ <u>205,089</u>
PURCHASED SERVICES FOR RESALE:	
Purchased Wastewater Service	\$ <u>277,613</u>
CONTRACTED SERVICES:	
Bookkeeping	\$ 21,323
Operations and Billing	<u>78,781</u>
TOTAL CONTRACTED SERVICES	\$ <u>100,104</u>
UTILITIES:	
Electricity	\$ 175,540
Telephone	<u>3,857</u>
TOTAL UTILITIES	\$ <u>179,397</u>
REPAIRS AND MAINTENANCE	\$ <u>361,198</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
GENERAL FUND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2008

ADMINISTRATIVE EXPENDITURES:

Community Education	\$ 4,945
Director Fees	20,850
Dues and Registration Fees	2,470
Insurance	35,035
Office Supplies and Postage	21,340
Travel and Meetings	7,027
Website	1,992
Other	<u>5,273</u>

TOTAL ADMINISTRATIVE EXPENDITURES	<u>\$ 98,932</u>
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CAPITAL OUTLAY:

Capitalized Assets	\$ 174,492
Expenditures not Capitalized	<u> </u>

TOTAL CAPITAL OUTLAY	<u>\$ 174,492</u>
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TAP CONNECTION EXPENDITURES	<u>\$ 1,500</u>
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SOLID WASTE DISPOSAL	<u>\$ 443,426</u>
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FIRE FIGHTING	<u>\$ -0-</u>
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PARKS AND RECREATION:

Capital Outlay	\$ 2,109
Contracted Services	6,282
Personnel (Including Benefits)	535,036
Repairs and Maintenance	138,418
Truck	5,087
Utilities	<u>86,772</u>

TOTAL PARKS AND RECREATION	<u>\$ 773,704</u>
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SECURITY	<u>\$ -0-</u>
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See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
GENERAL FUND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2008

OTHER EXPENDITURES:

Chemicals	\$ 31,403
Inspection Fees	700
Laboratory Fees	4,450
Permit Fees	7,565
Reconnection Fees	10,489
Regional Water Authority Assessments	429,497
Regulatory Assessment	<u>7,127</u>
TOTAL OTHER EXPENDITURES	\$ <u>491,231</u>

TOTAL EXPENDITURES	\$ <u>3,106,686</u>
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Number of persons employed by the District 8 Full-Time 3 Part-Time*

* During the summer months, part-time employees may be as many as 34.

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
INVESTMENTS
DECEMBER 31, 2008

<u>Funds</u>	<u>Identification or Certificate Number</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance at End of Year</u>	<u>Accrued Interest Receivable at End of Year</u>
<u>GENERAL FUND</u>					
Certificate of Deposit	3818898	3.280%	03/20/09	\$ 350,000	\$ 5,095
Certificate of Deposit	3705507	3.280%	04/21/09	100,000	1,195
Certificate of Deposit	3705624	3.280%	05/19/09	175,000	1,636
Certificate of Deposit	1002035780	3.250%	04/22/09	240,000	1,496
Certificate of Deposit	1007142118	3.000%	05/19/09	<u>150,000</u>	<u>518</u>
TOTAL GENERAL FUND				<u>\$ 1,015,000</u>	<u>\$ 9,940</u>
<u>DEBT SERVICE FUND</u>					
Certificate of Deposit	899601236	2.750%	02/26/09	\$ 619,000	\$ 5,830
Certificate of Deposit	3705615	3.280%	04/26/09	856,944	9,626
Certificate of Deposit	38510855019	3.350%	04/27/09	95,000	1,081
Certificate of Deposit	1243972482	2.810%	04/27/09	<u>95,000</u>	<u>907</u>
TOTAL DEBT SERVICE FUND				<u>\$ 1,665,944</u>	<u>\$ 17,444</u>
<u>CAPITAL PROJECT FUND</u>					
Money Market Mutual Fund	93464172	1.000%	Daily	<u>\$ 1,517,882</u>	<u>\$ -0-</u>
TOTAL - ALL FUNDS				<u>\$ 4,198,826</u>	<u>\$ 27,384</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
TAXES LEVIED AND RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Maintenance Taxes</u>		<u>Debt Service Taxes</u>	
TAXES RECEIVABLE –				
JANUARY 1, 2008	\$ 744,319		\$1,071,820	
Adjustments to Beginning Balance	<u>6,384</u>	\$ 750,703	<u>9,079</u>	\$ 1,080,899
Original 2008 Tax Levy	\$ 777,146		\$1,119,091	
Adjustment to 2008 Tax Levy	<u>79,298</u>	<u>856,444</u>	<u>114,189</u>	<u>1,233,280</u>
TOTAL TO BE ACCOUNTED FOR		\$1,607,147		\$2,314,179
TAX COLLECTIONS:				
Prior Years	\$ 739,372		\$1,064,696	
Current Year	<u>269,101</u>	<u>1,008,473</u>	<u>387,504</u>	<u>1,452,200</u>
TAXES RECEIVABLE –				
DECEMBER 31, 2008		<u>\$ 598,674</u>		<u>\$ 861,979</u>
TAXES RECEIVABLE BY YEAR:				
2008		\$ 587,343		\$ 845,776
2007		6,889		9,920
2006		2,201		3,169
2005		1,764		2,539
2004		543		781
2003		176		254
2002		50		72
2001 and prior		<u>(292)</u>		<u>(532)</u>
TOTAL TAXES RECEIVABLE BY YEAR		<u>\$ 598,674</u>		<u>\$ 861,979</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
TAXES LEVIED AND RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 2008

	2008	2007	2006	2005
PROPERTY VALUATIONS				
Land	\$ 54,079,105	\$ 53,468,564	\$ 53,436,043	\$ 51,826,426
Improvements	300,522,735	293,835,892	277,334,320	262,366,274
Personal Property	3,863,242	5,368,230	5,965,993	5,399,970
Exemptions	<u>(15,887,326)</u>	<u>(15,896,267)</u>	<u>(16,098,639)</u>	<u>(14,600,353)</u>
TOTAL PROPERTY VALUATIONS	<u>\$ 342,577,756</u>	<u>\$ 336,776,419</u>	<u>\$ 320,637,717</u>	<u>\$ 304,992,317</u>
TAX RATES PER \$100 VALUATION:				
Debt Service	\$ 0.36000	\$ 0.36000	\$ 0.36000	\$ 0.36000
Maintenance***	<u>0.25000</u>	<u>0.25000</u>	<u>0.25000</u>	<u>0.25000</u>
TOTAL TAX RATES PER \$100 VALUATION	<u>\$ 0.61000</u>	<u>\$ 0.61000</u>	<u>\$ 0.61000</u>	<u>\$ 0.61000</u>
ADJUSTED TAX LEVY*	<u>\$ 2,089,724</u>	<u>\$ 2,054,336</u>	<u>\$ 1,955,890</u>	<u>\$ 1,860,453</u>
PERCENT OF TAXES COLLECTED TO TAXES LEVIED	<u>31.42%</u>	<u>99.19%</u>	<u>99.73%</u>	<u>99.77%</u>

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* Based upon the adjusted tax levy at the time of the audit for the fiscal year in which the tax was levied.

** The District is in the process of collection.

*** Maintenance Tax – Maximum tax rate of \$0.25 per \$100 of assessed valuation approved by voters.

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS,
DECEMBER 31, 2008

REFUNDING SERIES - 1993			
Due During Fiscal Years Ending December 31	Principal Due March 1	Interest Due March 1/ September 1	Total
2009	\$ 65,000	\$ 23,593	\$ 88,593
2010	70,000	19,845	89,845
2011	70,000	15,924	85,924
2012	75,000	11,827	86,827
2013	85,000	7,268	92,268
2014	85,000	2,422	87,422
2015			
2016			
2017			
2018			
2019			
2020			
2021			
2022			
2023			
2024			
2025			
2026			
2027			
2028			
2029			
2030			
TOTAL	<u>\$ 450,000</u>	<u>\$ 80,879</u>	<u>\$ 530,879</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2008

S E R I E S - 1 9 9 3 - A			
Due During Fiscal Years Ending December 31	Principal Due March 1	Interest Due March 1/ September 1	Total
2009	\$ 115,000	\$ 46,077	161,077
2010	125,000	39,963	164,963
2011	130,000	33,587	163,587
2012	140,000	26,837	166,837
2013	150,000	19,587	169,587
2014	160,000	11,837	171,837
2015	165,000	3,919	168,919
2016			
2017			
2018			
2019			
2020			
2021			
2022			
2023			
2024			
2025			
2026			
2027			
2028			
2029			
2030			
TOTAL	<u>\$ 985,000</u>	<u>\$ 181,807</u>	<u>\$ 1,166,807</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2008

<u>REFUNDING SERIES - 1998</u>			
Due During Fiscal Years Ending December 31	Principal Due March 1	Interest Due March 1/ September 1	Total
2009	\$ 135,000	\$ 51,660	\$ 186,660
2010	145,000	45,183	190,183
2011	150,000	38,288	188,288
2012	165,000	30,844	195,844
2013	175,000	22,724	197,724
2014	185,000	14,015	199,015
2015	195,000	4,753	199,753
2016			
2017			
2018			
2019			
2020			
2021			
2022			
2023			
2024			
2025			
2026			
2027			
2028			
2029			
2030			
TOTAL	<u>\$ 1,150,000</u>	<u>\$ 207,467</u>	<u>\$ 1,357,467</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2008

S E R I E S - 1 9 9 9			
Due During Fiscal Years Ending December 31	Principal Due March 1	Interest Due March 1/ September 1	Total
2009	\$ 145,000	\$ 61,981	\$ 206,981
2010	145,000	55,819	200,819
2011	145,000	49,584	194,584
2012	145,000	43,240	188,240
2013	145,000	36,787	181,787
2014	145,000	30,263	175,263
2015	150,000	23,625	173,625
2016	150,000	16,875	166,875
2017	150,000	10,125	160,125
2018	150,000	3,375	153,375
2019			
2020			
2021			
2022			
2023			
2024			
2025			
2026			
2027			
2028			
2029			
2030			
TOTAL	<u>\$ 1,470,000</u>	<u>\$ 331,674</u>	<u>\$ 1,801,674</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2008

S E R I E S - 2 0 0 1			
Due During Fiscal Years Ending December 31	Principal Due March 1	Interest Due March 1/ September 1	Total
2009	\$	\$ 75,820	\$ 75,820
2010		75,820	75,820
2011		75,820	75,820
2012		75,820	75,820
2013		75,820	75,820
2014		75,820	75,820
2015	100,000	73,270	173,270
2016	110,000	67,915	177,915
2017	115,000	62,178	177,178
2018	120,000	56,185	176,185
2019	125,000	49,937	174,937
2020	135,000	43,375	178,375
2021	140,000	36,500	176,500
2022	150,000	29,250	179,250
2023	160,000	21,500	181,500
2024	170,000	13,250	183,250
2025	180,000	4,500	184,500
2026			
2027			
2028			
2029			
2030			
TOTAL	<u>\$ 1,505,000</u>	<u>\$ 912,780</u>	<u>\$ 2,417,780</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2008

S E R I E S - 2 0 0 3

Due During Fiscal Years Ending December 31	Principal Due March 1	Interest Due March 1/ September 1	Total
2009	\$	\$ 143,862	\$ 143,862
2010		143,863	143,863
2011		143,863	143,863
2012		143,863	143,863
2013		143,863	143,863
2014		143,863	143,863
2015		143,863	143,863
2016	180,000	138,687	318,687
2017	190,000	128,477	318,477
2018	205,000	118,420	323,420
2019	215,000	108,560	323,560
2020	225,000	98,435	323,435
2021	240,000	87,507	327,507
2022	250,000	75,992	325,992
2023	265,000	63,890	328,890
2024	280,000	51,083	331,083
2025	295,000	37,570	332,570
2026	315,000	23,156	338,156
2027	330,000	7,839	337,839
2028			
2029			
2030			
TOTAL	<u>\$ 2,990,000</u>	<u>\$ 1,946,656</u>	<u>\$ 4,936,656</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2008

S E R I E S - 2 0 0 6			
Due During Fiscal Years Ending December 31	Principal Due March 1	Interest Due March 1/ September 1	Total
2009	\$ 100,000	\$ 169,633	\$ 269,633
2010	105,000	163,995	268,995
2011	115,000	157,945	272,945
2012	120,000	151,633	271,633
2013	125,000	145,201	270,201
2014	130,000	138,508	268,508
2015	140,000	131,420	271,420
2016	145,000	124,845	269,845
2017	155,000	118,845	273,845
2018	160,000	112,545	272,545
2019	170,000	105,860	275,860
2020	175,000	98,787	273,787
2021	185,000	91,407	276,407
2022	195,000	83,617	278,617
2023	205,000	75,417	280,417
2024	215,000	66,807	281,807
2025	230,000	57,800	287,800
2026	240,000	48,400	288,400
2027	250,000	38,600	288,600
2028	265,000	28,300	293,300
2029	280,000	17,400	297,400
2030	295,000	5,900	300,900
TOTAL	<u>\$ 4,000,000</u>	<u>\$ 2,132,865</u>	<u>\$ 6,132,865</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2008

<u>P A R K S E R I E S - 2 0 0 6</u>			
<u>Due During Fiscal Years Ending December 31</u>	<u>Principal Due March 1</u>	<u>Interest Due March 1/ September 1</u>	<u>Total</u>
2009	\$ 45,000	\$ 73,995	\$ 118,995
2010	50,000	71,145	121,145
2011	50,000	68,145	118,145
2012	55,000	64,995	119,995
2013	55,000	61,970	116,970
2014	60,000	59,395	119,395
2015	60,000	56,995	116,995
2016	65,000	54,528	119,528
2017	70,000	51,895	121,895
2018	70,000	49,165	119,165
2019	75,000	46,300	121,300
2020	80,000	43,200	123,200
2021	85,000	39,900	124,900
2022	85,000	36,500	121,500
2023	90,000	33,000	123,000
2024	95,000	29,300	124,300
2025	100,000	25,400	125,400
2026	105,000	21,300	126,300
2027	110,000	17,000	127,000
2028	115,000	12,500	127,500
2029	125,000	7,700	132,700
2030	<u>130,000</u>	<u>2,600</u>	<u>132,600</u>
TOTAL	<u>\$ 1,775,000</u>	<u>\$ 926,928</u>	<u>\$ 2,701,928</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2008

ANNUAL REQUIREMENTS
FOR ALL SERIES

Due During Fiscal Years Ending December 31	Total Principal Due	Total Interest Due	Total Principal and Interest Due
2009	\$ 605,000	\$ 646,622	\$ 1,251,622
2010	640,000	615,633	1,255,633
2011	660,000	583,156	1,243,156
2012	700,000	549,059	1,249,059
2013	735,000	513,220	1,248,220
2014	765,000	476,123	1,241,123
2015	810,000	437,845	1,247,845
2016	650,000	402,850	1,052,850
2017	680,000	371,520	1,051,520
2018	705,000	339,690	1,044,690
2019	585,000	310,657	895,657
2020	615,000	283,797	898,797
2021	650,000	255,314	905,314
2022	680,000	225,359	905,359
2023	720,000	193,807	913,807
2024	760,000	160,440	920,440
2025	805,000	125,270	930,270
2026	660,000	92,856	752,856
2027	690,000	63,438	753,438
2028	380,000	40,800	420,800
2029	405,000	25,100	430,100
2030	<u>425,000</u>	<u>8,500</u>	<u>433,500</u>
TOTAL	<u>\$ 14,325,000</u>	<u>\$ 6,721,056</u>	<u>\$ 21,046,056</u>

See accompanying independent auditor's report.

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NORTHAMPTON MUNICIPAL UTILITY DISTRICT
CHANGES IN LONG-TERM BOND DEBT
FOR THE YEAR ENDED DECEMBER 31, 2008

Description	Original Debt Issued	Debt Outstanding January 1, 2008
Northampton Municipal Utility District Waterworks and Sewer System Combination Unlimited Tax and Revenue Refunding Bonds – Series 1993	\$ 3,275,000	\$ 505,000
Northampton Municipal Utility District Waterworks and Sewer System Combination Unlimited Tax and Revenue Bonds – Series 1993-A	1,900,000	1,095,000
Northampton Municipal Utility District Waterworks and Sewer System Combination Unlimited Tax and Revenue Refunding Bonds – Series 1998	1,890,000	1,275,000
Northampton Municipal Utility District Waterworks and Sewer System Combination Unlimited Tax and Revenue Bonds – Series 1999	1,760,000	1,615,000
Northampton Municipal Utility District Waterworks and Sewer System Unlimited Tax Bonds – Series 2001	1,505,000	1,505,000
Northampton Municipal Utility District Waterworks and Sewer System Unlimited Tax Bonds – Series 2003	2,990,000	2,990,000
Northampton Municipal Utility District Waterworks and Sewer System Unlimited Tax Bonds – Series 2006	4,000,000	4,000,000
Northampton Municipal Utility District Unlimited Tax Park Bonds – Series 2006	<u>1,775,000</u>	<u>1,775,000</u>
TOTAL	<u>\$ 19,095,000</u> (1)	<u>\$ 14,760,000</u>

- (1) The District has fully retired Series 1985 bonds totaling \$1,530,000, Series 1968 bonds totaling \$1,400,000, Series 1970 bonds totaling \$800,000, Series 1972 bonds totaling \$800,000, Series 1989 bonds totaling \$970,000 and Series 1991 bonds totaling \$2,135,000. The District sold \$3,275,000 of Series 1993 refunding bonds to replace \$3,275,000 of original issue bonds. The District sold \$1,890,000 of Series 1998 refunding bonds to replace \$1,685,000 of original issue bonds.

For interest rates, interest payment dates and maturity dates, see Note 3.

See accompanying independent auditor's report.

Current Year Transactions				
Bonds Sold	Retirements		Debt Outstanding December 31, 2008	Paying Agent
	Principal	Interest		
\$	\$ 55,000	\$ 26,865	\$ 450,000	The Bank of New York Mellon Trust Company, N.A. Dallas, TX
	110,000	51,927	985,000	The Bank of New York Mellon Trust Company, N.A. Dallas, TX
	125,000	57,578	1,150,000	The Bank of New York Mellon Trust Company, N.A. Dallas, TX
	145,000	68,071	1,470,000	The Bank of New York Mellon Trust Company, N.A. Dallas, TX
		75,820	1,505,000	Wells Fargo Bank, N.A. Houston, TX
		143,862	2,990,000	Wells Fargo Bank, N.A. Houston, TX
		172,383	4,000,000	Wells Fargo Bank, N.A. Houston, TX
		<u>75,345</u>	<u>1,775,000</u>	Wells Fargo Bank, N.A. Houston, TX
<u>\$ -0-</u>	<u>\$ 435,000</u>	<u>\$ 671,851</u>	<u>\$ 14,325,000</u>	

See accompanying independent auditor's report.

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NORTHAMPTON MUNICIPAL UTILITY DISTRICT
CHANGES IN LONG-TERM BOND DEBT
FOR THE YEAR ENDED DECEMBER 31, 2008

	Tax and Revenue Bonds	Tax Bonds and Refunding Bonds**	Park Bonds
Bond Authority:			
Authorized by Voters*	\$ 10,600,000	\$ 16,700,000	\$ 1,775,000
Amount Issued	<u>10,600,000</u>	<u>9,395,000</u>	<u>1,775,000</u>
Remaining to be Issued	<u>\$ -0-</u>	<u>\$ 7,305,000</u>	<u>\$ -0-</u>

* Total authorized amount after February 2, 2002 bond election. Park bonds were authorized after May 7, 2005 bond election.

** Refunding bond authorization is inclusive of tax and tax and revenue bonds authorized and remaining to be issued.

Debt Service Fund cash and investment balances as of December 31, 2008: \$ 2,292,660

Average annual debt service payment (principal and interest) for remaining term
of all bond debt: \$ 956,639

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES
GENERAL FUND - FIVE YEARS

	<u>Amounts</u>		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
REVENUES			
Property Taxes	\$ 853,556	\$ 795,919	\$ 770,255
Water Service	678,839	595,215	627,651
Wastewater Service	855,684	802,034	772,595
Penalty and Interest	21,383	23,583	21,912
Tap Connection and Inspection Fees	3,950	5,975	16,200
Facility Use Fees	91,047	99,030	80,630
Regional Water Authority Fees	394,906	258,958	222,375
Capital Contributions	10,082		
Investment Revenues	54,346	71,754	46,692
Grant Revenues	13,295		
Miscellaneous Revenues	<u>71,376</u>	<u>146,780</u>	<u>9,008</u>
TOTAL REVENUES	<u>\$ 3,048,464</u>	<u>\$ 2,799,248</u>	<u>\$ 2,567,318</u>
EXPENDITURES			
Professional Fees	\$ 205,089	\$ 218,581	\$ 160,179
Contracted Services	543,530	516,317	469,593
Purchased Wastewater Service	277,613	290,702	284,658
Utilities	179,397	108,413	125,130
Repairs and Maintenance	361,198	173,905	161,046
Regional Water Authority Assessments	429,497	302,647	241,578
Parks and Recreation	771,595	683,951	624,005
Other	162,166	137,461	146,107
Capital Outlay:			
Parks and Recreation	2,109	122,360	46,160
Other Facilities	174,492	17,132	192,559
Note Principal		67,500	67,500
Note Interest		3,462	7,512
Bond Issuance Costs			<u>44,375</u>
TOTAL EXPENDITURES	<u>\$ 3,106,686</u>	<u>\$ 2,642,431</u>	<u>\$ 2,570,402</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (58,222)</u>	<u>\$ 156,817</u>	<u>\$ (3,084)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	<u>\$ -0-</u>	<u>\$ 211,109</u>	<u>\$ 270,061</u>
NET CHANGE IN FUND BALANCE	<u>\$ (58,222)</u>	<u>\$ 367,926</u>	<u>\$ 266,977</u>
BEGINNING FUND BALANCE	<u>1,126,030</u>	<u>758,104</u>	<u>491,127</u>
ENDING FUND BALANCE	<u>\$ 1,067,808</u>	<u>\$ 1,126,030</u>	<u>\$ 758,104</u>

See accompanying independent auditor's report.

		Percent of Total Revenues				
<u>2005</u>	<u>2004</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 758,528	\$ 715,156	28.0%	28.4%	30.0%	30.5%	32.2%
627,876	551,211	22.3	21.3	24.4	25.2	24.8
732,615	702,712	28.1	28.7	30.1	29.3	31.7
25,805	14,253	0.7	0.8	0.9	1.0	0.6
21,000	14,850	0.1	0.2	0.6	0.8	0.7
93,949	98,142	3.0	5.7	3.1	3.8	4.4
203,147	93,284	13.0	9.3	8.7	8.1	4.2
		0.3				
24,469	15,366	1.8	2.5	1.8	1.0	0.7
		0.4				
<u>9,725</u>	<u>14,945</u>	<u>2.3</u>	<u>3.1</u>	<u>0.4</u>	<u>0.3</u>	<u>0.7</u>
<u>\$ 2,497,114</u>	<u>\$ 2,219,919</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
\$ 254,755	\$ 156,859	6.7%	6.6%	6.2%	10.3%	7.1%
434,334	410,108	17.8	18.4	18.3	17.4	18.5
233,349	211,963	9.1	10.4	11.1	9.3	9.5
91,522	61,155	5.9	3.9	4.9	3.7	2.8
298,720	176,034	11.9	6.2	6.3	12.0	7.9
230,333	101,310	14.1	10.8	9.4	9.2	4.6
575,322	604,824	25.3	24.9	24.3	23.0	27.2
145,688	150,906	5.3	4.9	5.7	5.8	6.8
30,911	159,311	0.1	4.4	1.8	1.2	7.2
111,806	32,275	5.7	1.2	7.5	4.5	1.5
67,500	67,500		2.4	2.6	2.7	3.0
11,562	14,769		0.1	0.3	0.5	0.7
				1.7		
<u>\$ 2,485,802</u>	<u>\$ 2,147,014</u>	<u>101.9%</u>	<u>94.2%</u>	<u>100.1%</u>	<u>99.6%</u>	<u>96.8%</u>
<u>\$ 11,312</u>	<u>\$ 72,905</u>	<u>(1.9)%</u>	<u>5.8%</u>	<u>(0.1)%</u>	<u>0.4%</u>	<u>3.2%</u>
<u>\$ -0-</u>	<u>\$ -0-</u>					
\$ 11,312	\$ 72,905					
<u>479,815</u>	<u>406,910</u>					
<u>\$ 491,127</u>	<u>\$ 479,815</u>					

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES
DEBT SERVICE FUND - FIVE YEARS

	<u>Amounts</u>		
	<u>2008</u>	<u>2007</u>	<u>2006</u>
REVENUES			
Property Taxes	\$ 1,229,121	\$ 1,146,123	\$ 1,109,176
Penalty and Interest	36,943	26,459	31,012
Investment Revenues	67,377	82,763	70,920
Miscellaneous Revenues	<u>223</u>	<u>5,902</u>	<u>86</u>
TOTAL REVENUES	<u>\$ 1,333,664</u>	<u>\$ 1,261,247</u>	<u>\$ 1,211,194</u>
EXPENDITURES			
Tax Collection Expenditures	\$ 80,929	\$ 44,880	\$ 46,965
Debt Service Principal	435,000	425,000	455,000
Debt Service Interest and Fees	<u>676,271</u>	<u>688,420</u>	<u>495,957</u>
TOTAL EXPENDITURES	<u>\$ 1,192,200</u>	<u>\$ 1,158,300</u>	<u>\$ 997,922</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 141,464</u>	<u>\$ 102,947</u>	<u>\$ 213,272</u>
OTHER FINANCING SOURCES (USES)			
Bond Proceeds	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 247,728</u>
NET CHANGE IN FUND BALANCE	<u>\$ 141,464</u>	<u>\$ 102,947</u>	<u>\$ 461,000</u>
BEGINNING FUND BALANCE	<u>1,630,169</u>	<u>1,527,222</u>	<u>1,066,222</u>
ENDING FUND BALANCE	<u>\$ 1,771,633</u>	<u>\$ 1,630,169</u>	<u>\$ 1,527,222</u>
TOTAL ACTIVE RETAIL WATER CONNECTIONS	<u>1,690</u>	<u>1,686</u>	<u>1,683</u>
TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS	<u>1,647</u>	<u>1,643</u>	<u>1,639</u>

See accompanying independent auditor's report.

		Percent of Total Revenues				
<u>2005</u>	<u>2004</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 1,092,330	\$ 1,029,843	92.2%	90.9%	91.6%	94.5%	95.7%
29,585	27,141	2.8	2.1	2.6	2.6	2.5
33,319	19,157	5.0	6.5	5.8	2.9	1.8
<u>25</u>			<u>0.5</u>			
<u>\$ 1,155,259</u>	<u>\$ 1,076,141</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>	<u>100.0%</u>
\$ 45,829	\$ 43,765	6.1%	3.6%	3.9%	4.0%	4.1%
240,000	235,000	32.6	33.7	37.6	20.8	21.8
<u>799,025</u>	<u>776,807</u>	<u>50.7</u>	<u>54.6</u>	<u>40.9</u>	<u>69.2</u>	<u>72.2</u>
<u>\$ 1,084,854</u>	<u>\$ 1,055,572</u>	<u>89.4%</u>	<u>91.9%</u>	<u>82.4%</u>	<u>94.0%</u>	<u>98.1%</u>
<u>\$ 70,405</u>	<u>\$ 20,569</u>	<u>10.6%</u>	<u>8.1%</u>	<u>17.6%</u>	<u>6.0%</u>	<u>1.9%</u>
<u>\$ -0-</u>	<u>\$ -0-</u>					
\$ 70,405	\$ 20,569					
<u>995,817</u>	<u>975,248</u>					
<u>\$ 1,066,222</u>	<u>\$ 995,817</u>					
<u>1,657</u>	<u>1,593</u>					
<u>1,615</u>	<u>1,551</u>					

See accompanying independent auditor's report.

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NORTHAMPTON MUNICIPAL UTILITY DISTRICT
BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS
DECEMBER 31, 2008

District Mailing Address - Northampton Municipal Utility District
c/o Bacon & Wallace, L.L.P.
6363 Woodway, Suite 800
Houston, TX 77057

District Telephone Number - (713) 739-1060

Board Members	Term of Office (Elected or Appointed)	Fees of Office for the year ended December 31, 2008	Expense Reimbursements for the year ended December 31, 2008	Title
E. C. Thomas	05/06 05/10 (Elected)	\$ 3,300	\$ -0-	President
William Black	05/08 05/12 (Elected)	\$ 4,500	\$ 18	1st Vice President
Paul Schneider	05/06 05/10 (Elected)	\$ 3,600	\$ -0-	2nd Vice President
Joyce Nelsen	05/08 05/12 (Elected)	\$ 5,100	\$ 1,813	Secretary
John A. Braden	05/08 05/12 (Elected)	\$ 4,350	\$ 986	Treasurer/ Investment Officer / Assistant Secretary

Notes: No Director has any business or family relationships (as defined by the Texas Water Code) with major landowners in the District, with the District's developers or with any of the District's consultants.

Submission date of most recent District Registration Form (TWC Sections 36.054 and 49.054): May 29, 2008.

The limit on Fees of Office that a Director may receive during a fiscal year is \$7,200 as set by Board Resolution (TWC Section 49.060) on July 21, 2003. Fees of Office are the amounts actually paid to a Director during the District's current fiscal year.

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS
DECEMBER 31, 2008

Key Personnel:	Date Hired	Fees for the year ended December 31, 2008	Title
Jim Sheffield 6012-A Root Road Spring, TX 77389	09/29/03	\$ 74,900	General Manager
Consultants:			
Bacon & Wallace, L.L.P. 6363 Woodway, Suite 800 Houston, TX 77057	01/01/01	\$ 73,249	Attorney
McCall, Gibson & Company, PLLC Certified Public Accountants 13831 Northwest Freeway, Suite 610 Houston, TX 77040-5216	12/16/91	\$ 17,600	Auditor
Cindy Schmidt P.O. Box 80 Tomball, TX 77377	01/15/90	\$ 23,826	Bookkeeper
Harris County Appraisal District 13013 Northwest Freeway Houston, TX 77040-6305	Legislative Action	\$ 18,066	Central Appraisal District
Perdue Brandon Fielder Collins & Mott, L.L.P. 1235 North Loop West, Suite 600 Houston, TX 77008	10/21/96	\$ 11,324	Delinquent Tax Attorney
Jones & Carter, Inc. 8701 New Trails Drive, Suite 200 The Woodlands, TX 77381	12/04/79	\$ 390,532	Engineer

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
BOARD MEMBERS, KEY PERSONNEL AND CONSULTANTS
DECEMBER 31, 2008

Consultants:	<u>Date Hired</u>	<u>Fees for the year ended December 31, 2008</u>	<u>Title</u>
RBC Capital Markets 1001 Fannin, Suite 1200 Houston, TX 77002	11/20/89	\$ -0-	Financial Advisor
Hays Utility South Corporation P.O. Box 2569 Spring, TX 77383	10/14/70	\$ 536,281	Operator
Esther Flores c/o Tax Tech, Inc. 873 Dulles Avenue, Suite A Stafford, TX 77477-5710	06/17/91	\$ 21,705	Tax Assessor/ Collector
North Harris County Regional Water Authority 3648 FM 1960 West, Suite 110 Houston, TX 77068	Legislative Action	\$ 429,497	Regional Water Authority

See accompanying independent auditor's report.

PUBLIC UTILITY COMMISSION OF TEXAS

Northampton Municipal Utility District

SOAH Docket No. 473-24-09299.WS

PUC Docket No. 54966

2022 Data

Water Revenue Requirement-Cost of Service detail (Admin Expenses)

Line Item Name	FY 2022 Actual Admin Expenses Water System	Adjustments	Northampton MUD Water Admin Exp Rev Rqmt
O&M Costs - Administrative Expenses			
Laboratory Fees	\$ 3,819	\$ 1,259	\$ 5,078
Permit Fees	28,359	(2,969)	25,390
Director Fees	5,180	168	5,349
Legal Fees	6,509	(1,092)	5,417
Audit Fees	36,852	1,233	38,085
Utilities - Building & Other Fac	1,159	60	1,219
Engineering-Gen'l	868	4,210	5,078
Engineering-GIS	6,408	(314)	6,094
Election Expense	2,933	(224)	2,708
Bookkeeping Fees & Expenses	948	153	1,100
Printing & Office Expense	251	(14)	237
Supplies	5,355	(277)	5,078
Postage	1,063	630	1,693
Other/Misc Expenses	3,132	253	3,385
Website Expenses	3,065	320	3,385
Inspection Expenses	492	101	592
Total Administrative O&M Allocated to Water	\$ 106,392	\$ 3,495	\$ 109,887

Source documentation may be found in the work papers filed with this testimony.

See WP-1-A & WP-1-B

SEE EXCEL FILE

PUBLIC UTILITY COMMISSION OF TEXAS
Northampton Municipal Utility District
SOAH Docket No. 473-24-09299.WS
PUC Docket No. 54966
2022 Data
Cost Allocation to Fixed & Variable Costs

Attachment JJJ-3

PROPOSED WATER REVENUE REQUIREMENT

Account Name	Adjusted Test Year Expenses (1)	Fixed % of Test Year Expenses	Fixed Expenses	Variable Expenses
Laboratory Fees	\$ 8,500	67%	\$ 5,667	\$ 2,833
Permit Fees	6,050	67%	4,033	2,017
Engineering Water Well / Water Plant	20,000	67%	13,333	6,667
Operator Fees	134,000	67%	89,333	44,667
Maintenance & Repair	250,000	67%	166,667	83,333
Chemicals	60,000	0%	-	60,000
Utilities	120,000	67%	80,000	40,000
Insurance	39,000	67%	26,000	13,000
Tap Connection Expense	19,000	67%	12,667	6,333
Meter Hosting - Badger	28,800	67%	19,200	9,600
Lead & Copper Rule Implementation	20,000	67%	13,333	6,667
Administrative Costs	109,887	67%	73,258	36,629
Total operating Expenses	\$ 815,237		\$ 503,492	\$ 311,746
Water-Related Debt Service	777,499	67%	518,333	259,166
TOTAL REVENUE REQUIREMENT	\$ 1,592,736		\$ 1,021,824	\$ 570,912
LESS: OTHER REVENUES	(124,750)	67%	(83,167)	(41,583)
REVENUE for RATE DESIGN	\$ 1,467,986		\$ 938,658	\$ 529,329

Source documentation may be found in the work papers filed with this testimony.

Notes:

(1) From Attachment JJJ-1

SEE EXCEL FILES

PUBLIC UTILITY COMMISSION OF TEXAS
 Northampton Municipal Utility District
 SOAH Docket No. 473-24-09299.WS
 PUC Docket No. 54966
 2022 Data
 Rate Design

Attachment JJJ-4

WATER REVENUE REQUIREMENT
\$1,467,986

FIXED REVENUE for WATER RATE DESIGN
\$938,658

VARIABLE REVENUE for WATER RATE DESIGN
\$529,329

Description	Amount
Water Fixed Revenue	\$ 938,658
Test Year Meter	
Equivalencies	4,019
Billing Cycles per Year	12
Base Rate	\$ 19.46

Meter Size	Meters	Multiplier	Conn. Equiv.	Base Monthly Charge	Annualized Base Rate Revenue
5/8" connections	2,199	1.00	2,199	\$ 19.46	\$ 513,587
1" connections	216	2.50	540	\$ 48.66	\$ 126,120
1-1/2" connections	4	5.00	20	\$ 97.31	\$ 4,671
2" connections	50	8.00	400	\$ 155.70	\$ 93,422
4" connections	4	25.00	100	\$ 486.57	\$ 23,355
6" connections	4	50.00	200	\$ 973.15	\$ 46,711
8" connections	7	80.00	560	\$ 1,557.03	\$ 130,791
			4,019		\$ 938,658

Volumetric Rate			
Gallage Tier (Gallons)	Revenue (\$)	Gallons Billed (Gallons)	Rate per 1,000 Gallons
All Usage	\$ 529,329	458,889	\$ 1.15
	\$ 529,329	458,889	

Total projected revenue recovery (Water): \$ 1,467,986

Exh JJJ-6 (Resp to AG RFI 2-8)

John Wallace Workpapers at p. 554

Highly Sensitive AG RFI 2-28 (Excel)

SEE EXCEL FILES

PUBLIC UTILITY COMMISSION OF TEXAS
Northampton Municipal Utility District
SOAH Docket No. 473-24-09299.WS
PUC Docket No. 54966
2022 Data
Bill Comparisons for Ariza Gosling Apartments

Attachment JJJ-5

8" meter

Exh JJJ-3
Prelim Order

	Prior Rates	Appealed Rates	Recommended Rates	
	316 units	316 units	8" meter	
	\$20/mo/unit	\$76.15/mo/unit	\$ 1,557.03	per month
Monthly	\$ 6,320.00	\$ 24,063.40	\$ 1,557.03	
Annual	\$ 75,840.00	\$ 288,760.80	\$ 18,684.40	
Annual Volume			54,734	
Volume Rate per 1000 gallons			\$ 1.15	
			\$ 62,944.10	
Total Annual Bill	\$ 75,840.00	\$ 288,760.80	\$ 81,628.50	

Highly
Sensitive
AG RFI
2-23
(Excel)

SEE
EXCEL
FILES

Debt Service

	BUDGET					ACTUAL		
	2023 Principal & Interest	Remove Defined Area	2023 Principal & Interest	Percent Water	FY 2023 Water P&I	2022 Principal & Interest	Percent Water	FY 2022 actual Water P&I
Refunding Series 2014	\$ 377,908		377,908	27.5%	\$ 103,740 (a)	\$ 376,093	27.5%	\$ 103,241
Series 2015	263,956		263,956	7.3%	19,149	262,519	7.3%	19,045
Defined Area Series 2016	373,570	(373,570)	-		-		0.0%	-
Defined Area Road Series 2016	162,606	(162,606)	-		-		0.0%	-
Refunding Series 2016	404,300		404,300	10.8%	43,814	409,200	10.8%	44,345
Series 2016	636,720		636,720	62.4%	397,219	635,095	62.4%	396,205
Defined Area Road Series 2018	186,825	(186,825)	-		-		0.0%	-
Series 2019	197,813		197,813	12.6%	24,874	197,813	12.6%	24,874
Defined Area Series 2019	98,837	(98,837)	-		-		0.0%	-
Refunding Series 2020	323,900		323,900	50.0%	161,950	319,000	50.0%	159,500
Defined Area Series 2020	114,256	(114,256)	-		-		0.0%	-
Series 2021	121,644		121,644	22.0%	26,753	114,886	22.0%	25,267
Total for All Series	\$ 3,262,335	(936,094)	2,326,241	33.4%	\$ 777,499	\$ 2,314,606	33.4%	\$ 772,477

(a) Capital Assets Subject to Depreciation at 1/1/2014:

7,243,741	Water System	27.5%
19,144,110	Other Assets	72.5%
26,387,851	Total	100.0%

Wallace Workpapers
pp 561 - 573

Based on
official
statements

Wallace
work papers
pp 486-498

From 2015 official Stmt
CAER page Audit page 33

2015 O/S

- Used FY 13 Audit
attached for 2014 asset
allocation

OFFICIAL STATEMENT DATED MARCH 16, 2015

DELIVERY OF THE BONDS IS SUBJECT TO THE OPINION OF BOND COUNSEL AS TO THE VALIDITY OF THE BONDS AND TO THE FACT THAT INTEREST ON THE BONDS IS EXCLUDABLE FROM THE GROSS INCOME OF THE OWNERS OF THE BONDS FOR PURPOSES OF FEDERAL INCOME TAXATION UNDER EXISTING STATUTES, REGULATIONS, PUBLISHED RULINGS AND COURT DECISIONS, AND IS NOT INCLUDED IN THE ALTERNATIVE MINIMUM TAXABLE INCOME OF THE OWNERS THEREOF EXCEPT FOR CERTAIN ALTERNATIVE MINIMUM TAX CONSEQUENCES FOR CORPORATIONS. SEE "LEGAL MATTERS" AND "TAX EXEMPTION" HEREIN FOR A DISCUSSION OF BOND COUNSEL'S OPINION.

The District has designated the Bonds as "qualified tax-exempt obligations for financial institutions." See "TAX MATTERS - Qualified Tax-Exempt Obligations for Financial Institutions."

NEW ISSUE - BOOK-ENTRY-ONLY

RATING: Standard & Poor's (BAM) "AA/Stable"
Standard & Poor's (Underlying) ... "A-/Stable"
(See "MUNICIPAL BOND INSURANCE" and "RATINGS")

\$4,460,000

NORTHAMPTON MUNICIPAL UTILITY DISTRICT

(A Political Subdivision of the State of Texas, located within Harris County, Texas)

UNLIMITED TAX BONDS, SERIES 2015

Dated: April 1, 2015

Due: March 1, as shown below

The \$4,460,000 Northampton Municipal Utility District Unlimited Tax Bonds, Series 2015 (the "Bonds") are obligations of Northampton Municipal Utility District (the "District") and are not obligations of the State of Texas, Harris County, Texas, the City of Houston, Texas, or any entity other than the District. Neither the faith and credit nor the taxing power of the State of Texas, Harris County, Texas, or the City of Houston, Texas, is pledged to the payment of the principal of or interest on the Bonds.

Interest on the Bonds accrues from April 1, 2015, and is payable on September 1, 2015, and on each March 1 and September 1 thereafter until the earlier of maturity or redemption.

The Bonds will be initially registered in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York ("DTC"). DTC will be responsible for distributing the principal and interest payments to the participating members of DTC and the participating members will be responsible for distributing the payment to the owners of beneficial interest in the Bonds. See "BOOK-ENTRY-ONLY SYSTEM" herein. Unless otherwise agreed between the Paying Agent, Regions Bank, in Houston, Texas (the "Paying Agent", Paying Agent/Registrar", or "Registrar"), an Alabama banking corporation, and a Bondholder, interest on the Bonds is payable by check or draft of the Paying Agent, dated as of the interest payment date and mailed by the Paying Agent to each Bondholder, as shown on the records of the Registrar on the close of business on the 15th day of the calendar month next preceding each interest payment date (the "Record Date"). The Bonds will be issued only in fully registered form in denominations of \$5,000 of principal amount, or any integral multiple thereof.

The Bonds will mature in the amounts and on the dates and will bear interest at the rates and be reoffered as set forth below.

The scheduled payment of principal of and interest on the Bonds when due will be guaranteed under a municipal bond insurance policy to be issued concurrently with the delivery of the Bonds by BUILD AMERICA MUTUAL ASSURANCE COMPANY.



AMOUNTS, MATURITIES, INTEREST RATES AND INITIAL REOFFERING YIELDS

\$2,240,000 Serial Bonds							
Maturity (March 1)	Principal Amount	Interest Rate	Reoffering Yield (a)	Maturity (March 1)	Principal Amount	Interest Rate	Initial Reoffering Yield (a)
2017	\$ 115,000	2.000%	0.900%	2025(b)	155,000	2.750%	2.650%
2018	120,000	2.000%	1.300%	2026(b)	160,000	2.750%	2.750%
2019	125,000	2.000%	1.500%	****	****	****	****
2020	125,000	2.000%	1.700%	2032(b)	205,000	3.125%	3.300%
2021	130,000	2.250%	2.000%	2033(b)	215,000	3.250%	3.350%
2022	140,000	2.500%	2.250%	2034(b)	225,000	3.250%	3.400%
2023	145,000	2.500%	2.375%	2035(b)	230,000	3.375%	3.450%
2024(b)	150,000	2.500%	2.500%				

\$2,220,000 Term Bonds
\$525,000 Term Bonds due March 1, 2029(a)(b)(c) Interest Rate 3.000% (Price \$98.321)
\$390,000 Term Bonds due March 1, 2031(a)(b)(c) Interest Rate 3.125% (Price \$99.069)
\$490,000 Term Bonds due March 1, 2037(a)(b)(c) Interest Rate 3.625% (Price \$100.000)
\$815,000 Term Bonds due March 1, 2040(a)(b)(c) Interest Rate 3.750% (Price \$99.675)

- (a) The yields of the Bonds were established by and are the sole responsibility of the Underwriter (as defined herein), and may subsequently be changed. The yields indicated above represent the lower of the yields resulting when priced to maturity or the first call date.
- (b) Bonds maturing on March 1, 2024, and thereafter, shall be subject to redemption and payment at the option of the District, in whole or from time to time in part on March 1, 2023, or on any date thereafter, at a price equal to the principal amount thereof plus accrued interest to the date fixed for redemption. In addition, the Initial Purchaser may designate one or more maturities as Term Bonds.
- (c) Subject to mandatory redemption by lot or customary method of random selection on March 1 in the years and in the amounts set forth herein under the caption "THE BONDS" - Redemption of the Bonds - *Mandatory Redemption.*

The Bonds are issued out of the \$43,500,000 principal amount of unlimited tax bonds authorized by the District's voters for the purpose of acquiring and constructing a waterworks, wastewater and storm drainage system to serve the District. Following the issuance of the Bonds, \$34,480,000 in principal amount of unlimited tax bonds authorized by the District's voters will remain unissued, all of which may also be used for refunding purposes. See "THE BONDS - Issuance of Additional Debt." The Bonds, when issued, will constitute valid and binding obligations of the District, payable from the proceeds of an annual ad valorem tax, without legal limitation as to rate or amount, levied against all taxable property within the District. See "THE BONDS - Source of Payment."

The Bonds are offered subject to prior sale, when, as, and if issued by the District and accepted by the Underwriter, subject, among other things, to the approval of the Initial Bonds by the Attorney General of Texas and the approval of certain legal matters by Bacon & Wallace, L.L.P., Houston, Texas, Bond Counsel. Certain legal matters will be reviewed by McCall, Parkhurst & Horton, L.L.P., Dallas, Texas, as Disclosure Counsel to the District. Delivery of the Bonds is expected on or about April 14, 2015.

RAYMOND JAMES

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013

NOTE 6. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013:

	January 1, 2013	Increases	Decreases	December 31, 2013
Capital Assets Not Being Depreciated				
Land and Land Improvements	\$ 1,284,617	\$ 491,258	\$	\$ 1,775,875
Construction in Progress	916,355	2,467,165	2,952,932	430,588
Total Capital Assets Not Being Depreciated	<u>\$ 2,200,972</u>	<u>\$ 2,958,423</u>	<u>\$ 2,952,932</u>	<u>\$ 2,206,463</u>
Capital Assets Subject to Depreciation				
Meeting and Recreation Facilities	\$ 4,219,946		\$	\$ 4,219,946
Water System	6,372,978	870,763		7,243,741
Wastewater System	11,887,933	1,590,911		13,478,844
Drainage	1,345,928			1,345,928
Equipment	99,392			99,392
Total Capital Assets Subject to Depreciation	<u>\$ 23,926,177</u>	<u>\$ 2,461,674</u>	<u>\$ - 0 -</u>	<u>\$ 26,387,851</u>
Less Accumulated Depreciation				
Meeting and Recreation Facilities	\$ 1,619,132	\$ 256,498	\$	\$ 1,875,630
Water System	3,236,135	380,660		3,616,795
Wastewater System	3,239,955	335,895		3,575,850
Drainage	261,244	29,909		291,153
Equipment	74,418	10,492		84,910
Total Accumulated Depreciation	<u>\$ 8,430,884</u>	<u>\$ 1,013,454</u>	<u>\$ - 0 -</u>	<u>\$ 9,444,338</u>
Total Depreciable Capital Assets, Net of Accumulated Depreciation	<u>\$ 15,495,293</u>	<u>\$ 1,448,220</u>	<u>\$ - 0 -</u>	<u>\$ 16,943,513</u>
Total Capital Assets, Net of Accumulated Depreciation	<u>\$ 17,696,265</u>	<u>\$ 4,406,643</u>	<u>\$ 2,952,932</u>	<u>\$ 19,149,976</u>

NOTE 7. MAINTENANCE TAX

The voters of the District have approved the levy and collection of a maintenance tax not to exceed \$0.25 per \$100 of assessed valuation of taxable property within the District. During the fiscal year ended December 31, 2013, the District levied an ad valorem maintenance tax at the rate of \$0.25 per \$100 of assessed valuation, which resulted in a tax levy of \$846,030 on the adjusted taxable valuation of \$338,412,082 for the 2013 tax year. This maintenance tax is to be used by the General Fund to pay expenditures of operating the District's waterworks and wastewater system.

On November 6, 2012, voters of the District approved the creation of a Defined Area within the boundaries of the District and the levy of a maintenance tax within the Defined Area not to exceed \$0.64 per \$100 of assessed valuation. During the fiscal year ended December 31, 2013, the District levied an ad valorem maintenance tax of \$0.64 per \$100 of assessed valuation for the Defined Area, which resulted in a tax levy of \$4,374 on the adjusted valuation of \$683,460 for the 2013 tax year.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013

NOTE 6. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013:

	January 1, 2013	Increases	Decreases	December 31, 2013
Capital Assets Not Being Depreciated				
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Less Accumulated Depreciation				
Meeting and Recreation Facilities	\$ 1,619,132	\$ 256,498	\$	\$ 1,875,630
Water System	3,236,135	380,660		3,616,795
Wastewater System	3,239,955	335,895		3,575,850
Drainage	261,244	29,909		291,153
Equipment	74,418	10,492		84,910
Total Accumulated Depreciation	<u>\$ 8,430,884</u>	<u>\$ 1,013,454</u>	<u>\$ - 0 -</u>	<u>\$ 9,444,338</u>
Total Depreciable Capital Assets, Net of Accumulated Depreciation	<u>\$ 15,495,293</u>	<u>\$ 1,448,220</u>	<u>\$ - 0 -</u>	<u>\$ 16,943,513</u>
Total Capital Assets, Net of Accumulated Depreciation	<u>\$ 17,696,265</u>	<u>\$ 4,406,643</u>	<u>\$ 2,952,932</u>	<u>\$ 19,149,976</u>

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On November 6, 2012, voters of the District approved the creation of a Defined Area within the boundaries of the District and the levy of a maintenance tax within the Defined Area not to exceed \$0.64 per \$100 of assessed valuation. During the fiscal year ended December 31, 2013, the District levied an ad valorem maintenance tax of \$0.64 per \$100 of assessed valuation for the Defined Area, which resulted in a tax levy of \$4,374 on the adjusted valuation of \$683,460 for the 2013 tax year.

PUC DOCKET NO. 54966
SOAH DOCKET NO. 473-24-09299.WS

FILED
2024 FEB 26
10:12 AM
PUC

PETITION OF ARIZA GOSLING	§	PUBLIC UTILITY COMMISSION
OWNER LLC APPEALING THE	§	
WATER RATES ESTABLISHED BY	§	OF TEXAS
NORTHAMPTON MUNICIPAL	§	
UTILITY DISTRICT	§	

PRELIMINARY ORDER

Ariza Gosling Owner LLC filed a second amended petition under Texas Water Code (TWC) § 13.043(b)(4) to appeal Northampton Municipal Utility District's decision to increase its retail water rates. This preliminary order identifies the issues that must be addressed and the issues that must not be addressed in this proceeding.

The petitioner asserts that it is the leaseholder of a multi-family housing complex known as Ariza Gosling Apartments located within the water utility service area served by the District.¹ The District provides water and sewer services to the petitioner, which pays for the services of the residents who reside at the apartment complex.² The petitioner states that the owner of the real property upon which the Ariza Gosling Apartments sit is Lakeside Place PFC, a public facility corporation that is an instrumentality of the Houston Housing Authority.³ As explained in the petition, the Houston Housing Authority is exempt from ad valorem taxes, and thus, because Lakeside Place PFC owns and leased the property to the petitioner, the District does not derive ad valorem tax revenue from the property upon which Ariza Gosling Apartments sits.⁴

On February 6, 2023, the District adopted an amended rate order (Feb. 6th amended rate order) which established two new customer rate classes: the tax-exempt multi-family residential class and defined area tax-exempt multi-family residential class.⁵ Before the District's Feb. 6th

¹ Ariza Gosling Owner LLC's Second Amended Petition for Review Appealing Northampton Municipal Utility District's Rate Order (Second Amended Petition) at 2 (Aug. 18, 2023).

² *Id.*

³ *Id.*

⁴ *Id.*

⁵ *Id.*

amended rate order, the District charged the petitioner under the multi-family residential rate. However, under the Feb. 6th amended rate order, the District moved the petitioner to the new tax-exempt multi-family residential customer class and began charging the petitioner a higher water rate effective February 6, 2023.⁶

Customer Class	Rate ⁷	Volumetric Charge ⁸
Multi-family Residential	\$20.00 per unit	0–7,000 gallons included \$1.50 per 1000 gallons over 7,001 gallons
Tax-Exempt Multi-Family Residential	\$76.15 per unit	None
Defined Area Tax-Exempt Multi-family Residential	\$149.40 per unit	None

The petitioner asserts the District added the new tax-exempt multi-family residential customer class to make up for lost tax revenue due to the Houston Housing Authority's exemption from ad valorem taxes.⁹

On May 1, 2023, the District adopted another amended rate order (May 1st amended rate order) to change the tax-exempt customer classification based on more recent property value information and supersede the Feb. 6th amended rate order. However, on June 19, 2023, the District adopted another order (June 19th rescission order) rescinding the May 1st amended rate order and reinstating the Feb. 6th amended rate order. The petitioner appeals the rates implemented in the District's Feb. 6th amended rate order that was reinstated by the District's June 19th rescission order and requests that the Commission determine if these rates are just and reasonable.¹⁰

⁶ *Id*

⁷ *Id* at 3.

⁸ *Id*

⁹ *Id*

¹⁰ *Id.* 3–4.

On May 8, 2023, the petitioner filed a petition appealing the February 6, 2023 decisions of the District.¹¹ On June 16, 2023, the petitioner filed their first amended petition appealing the February 6, 2023 and May 1, 2023 decisions of the District.¹² On July 7, 2023, the District filed a response and motion to dismiss.¹³ The District asserts that it conducted a rate study to determine the cost to serve tax-exempt multi-family customers taking into account the tax revenues received from those customers and the rates necessary to recover the cost to provide service under TWC § 49.2122 in anticipation that an increasing number of property owners in its service area would seek and be granted exemptions under Local Government Code § 303.042. The District asserts it performed the rate study before the District became aware that the petitioner had been granted tax-exempt status and the creation of a customer class based on ad valorem tax revenue is appropriate under TWC § 49.2122.¹⁴

On August 18, 2023, the petitioner filed their response to the District's motion to dismiss and their second amended petition appealing the February 6, 2023 and June 19, 2023 decisions of the District.¹⁵ On August 22, 2023, the Commission administrative law judge (ALJ) denied the District's motion to dismiss.¹⁶ On September 13, 2023 Commission Staff recommended that the second amended petition contained the requisite number of signatures, conformed to Commission rules, and be deemed administratively complete and recommended referring the proceeding to the State Office of Administrative Hearings (SOAH).¹⁷ On September 18, 2023, the ALJ found the petition administratively complete.¹⁸ On September 27, 2023, the parties filed a joint request for referral to SOAH.¹⁹

¹¹ Petition (May 8, 2023).

¹² First Amended Petition (June 16, 2023).

¹³ Northampton Municipal Utility District's Response and Motion to Dismiss (July 7, 2023).

¹⁴ *Id.* at 7–16.

¹⁵ Ariza Gosling Response to Northampton Municipal Utility District's Motion to Dismiss (Aug. 18, 2023); Second Amended Petition at 1.

¹⁶ Order No. 7 (Aug. 22, 2023).

¹⁷ Commission Staff's Response to Ariza Gosling's Second Amended Petition (Sept. 13, 2023).

¹⁸ Order No. 8 (Sept. 18, 2023).

¹⁹ Joint Request for Referral to SOAH (Sept. 27, 2023).

On October 5, 2023, the petitioner and the District were directed, and Commission Staff and other interested persons were allowed, to file a list of issues to be addressed in the docket and also identify any issues not to be addressed and any threshold legal or policy issues that should be addressed by October 24, 2023. The petitioner, the District, and Commission Staff timely filed a list of issues.

I. Issues to be Addressed

The Commission must provide to the SOAH ALJ a list of issues or areas to be addressed in any proceeding referred to SOAH.²⁰ After reviewing the pleadings submitted by the parties, the Commission identifies the following issues that must be addressed in this docket:

Review under Texas Water Code § 49.2122

1. Did the District establish the tax-exempt multi-family residential customer class under TWC § 49.2122(a)?
 - a. What factors did the District consider in establishing the tax-exempt multi-family residential customer class?
2. Has the petitioner complied with TWC § 49.2122?
 - a. Did the petitioner demonstrate the District acted arbitrarily and capriciously in weighing and considering those factors to establish the customer class under TWC § 49.2122(b)?
 - b. Did the petitioner demonstrate the District acted arbitrarily and capriciously in weighing and considering those factors to establish the rates under TWC § 49.2122(b)?
3. What factors did the District consider when it determined that the petitioner should be moved to the tax-exempt multi-family residential customer class under TWC § 49.2122? How does the type of water service provided to the petitioner differ from other multi-family residential class customers?
4. If the petitioner has not demonstrated the District acted arbitrarily and capriciously under TWC § 49.2122(b), must this appeal be dismissed?

²⁰ Tex. Gov't Code 2003.049(e).

Appeal under Texas Water Code § 13.043

5. May the Commission hear this appeal under TWC § 13.043(b)?
 - a. Is the petitioner a ratepayer of the District? TWC § 13.043(b).
 - b. Did the appealed decision of the governing body of the District affect the petitioner's water, drainage, or sewer rates? TWC § 13.043(b).
 - c. Is the District a district or authority created under article III, § 52 or article XVI, § 59 of the Texas Constitution that provides water or sewer service to household users? TWC § 13.043(b)(4).
6. Does the petition meet the requirements of TWC §§ 13.043(b), (c) and (d); 16 Texas Administrative Code (TAC) §§ 24.41(b), (c), and (d); and 16 TAC §§ 24.103(a) and (b)?
 - a. What was the effective date of the appealed rate change? In answering this issue, please specify the resolution, motion, or other action that enacted the rate change.
 - b. Was the petition filed with the Commission and the District within 90 days after the effective date of the appealed rate change? TWC § 13.043(c) and 16 TAC § 24.101(b).
 - c. How many ratepayers had their rates changed? TWC § 13.043(c) and (d) and 16 TAC § 24.101(d).
 - d. Did the lesser of 10,000 or 10% of those ratepayers file valid protests to the rate change? TWC § 13.043(c) and 16 TAC §§ 24.101(b) and §24.103(a) and (b). In answering this issue, was each person receiving a separate bill considered a ratepayer and the person signing the petition a person, or the spouse of the person, in whose name the utility service is carried?
7. Did the District provide written notice of the hearing to all affected customers? 16 TAC § 24.101(c)(6).
8. Should the Commission establish or approve interim rates to be in effect until a final decision is made in this proceeding? TWC § 13.043(h) and 16 TAC § 24.101(e)(6) and (h).

9. Do the retail water rates being charged by the District conform to the standards identified in TWC § 13.043(j) and 16 TAC § 24.101(i)?²¹

- a. Are the rates just and reasonable?
- b. Are the rates not unreasonably preferential, prejudicial, or discriminatory?
- c. Are the rates sufficient, equitable, and consistent in application to each class of customers?

10. If the rates being charged by the District meet the requirements of TWC § 13.043(j), must this appeal be dismissed?²²

If the rates appealed do not meet the requirements of TWC § 13.043(j), address the following issues.

11. What was the information that was available to the District's governing body, including any information that shows, or tends to show, the information that was available to the District's governing body, at the time the District set the appealed rates? TWC § 13.043(e).

12. Considering only the information available and any information that shows, or tends to show, the information that was available to the District's governing body at the time of its decision, what are the just and reasonable rates for the District that are sufficient, equitable, and consistent in application to each customer class and that are not unreasonably preferential, prejudicial, or discriminatory? TWC § 13.043(e) and (j) and 16 TAC § 24.101(e) and (i).

- a. What is the appropriate methodology to determine just and reasonable rates for the District?

²¹ See *Ratepayers Appeal of the Decision by Windermere Oaks Water Supply Corporation to Change Water and Sewer Rates*, Docket No. 50788, Order Remanding Proceeding at 3 (Jun. 30, 2022). In an appeal under TWC § 13.043, the initial inquiry of the Commission is whether the appealed rates conform to the *public interest standard* identified in TWC § 13.043(j). *Id.* at 3. The Commission elaborated on the requirements of this initial inquiry in Docket No. 50788, stating that

[i]n the initial inquiry in an appeal under TWC § 13.043, the Commission must ensure that all of the standards set out in subdivision (j) of that section are met, including whether the appealed rates are just and reasonable. No standard takes precedence over another. As the [City of Fort Worth] court stated, the "reasonableness of the rates demanded by Fort Worth[, the appealed rates,] is the initial inquiry under section 13.043(j) defining the scope of agency review." That court further stated the Commission must "first find [the appealed] rate was unreasonable in some manner," and that the "reasonableness requirement is a jurisdictional requirement for the Commission itself to set rates."

Id. at 5 (citations omitted) (quoting *Tex. Water Comm'n v. City of Fort Worth*, 875 S.W.2d 332, 335–37 (Tex. App.—Austin 1994, writ denied)).

²² *City of Fort Worth*, 875 S.W.2d at 335 (noting that for appeals brought under TWC § 13.043, "the initial inquiry under section 13.043(j) defin[es] the scope of agency review.").

- b. What is the revenue requirement that will provide the District with sufficient funds to provide continuous and adequate retail water utility service?
 - c. What is the appropriate allocation of revenues to the District's customer classes?
 - d. What is the appropriate rate design for each class of customers that will recover the District's revenue requirement?
13. What are the reasonable expenses incurred by the District in this proceeding?
TWC § 13.043(e) and 16 TAC § 24.101(e)(2) and (5).
- a. Should the Commission allow recovery of these reasonable expenses?
 - b. If so, what is the appropriate recovery mechanism?
14. What is the appropriate effective date of the rates fixed by the Commission in this proceeding?
TWC § 13.043(e) and 16 TAC § 24.101(e)(3).
15. If the Commission establishes rates different from the appealed rates, should the Commission order refunds or allow surcharges to recover lost revenues? If so, what is the appropriate amount and over what period should the refund or surcharge be in place? TWC § 13.043(e) and 16 TAC § 24.101(e)(4).

This list of issues is not intended to be exhaustive. The parties and the SOAH ALJ are free to raise and address any issues relevant in this docket that they deem necessary, subject to any limitations imposed by the SOAH ALJ, by section II of this Order, or by the Commission in future orders issued in this docket. The Commission may identify and provide to the SOAH ALJ in the future any additional issues or areas that must be addressed, as permitted under Texas Government Code § 2003.049(e).

II. Issues Not to be Addressed

The Commission identifies the following issues that need not be addressed in this proceeding for the reasons stated.

1. **Whether the rates charged by Northampton Municipal Utility District when it issued the May 1, 2023 amended rate order are the subject of this appeal under TWC § 13.043 and 16 TAC § 24.101.**

The District issued an order on February 6, 2023, which established the new tax-exempt multi-family residential customer class and new tax-exempt multi-family residential rates. Later the District issued a second order on May 1, 2023, amending its tax-exempt multi-family residential rates. The petitioner's original and first amended petitions appeal the rates set by the District in both the February 6th amended rate order and May 1st amended rate order. However, the District rescinded the second order on June 19, 2023, reinstated the February 6th rates, and the rates from the May 1st amended rate order were never billed to customers. Accordingly, the petitioner filed a second amended petition on August 18, 2023 appealing the June 19th rescission order which reinstated the water utility rates from the February 6th amended rate order. Therefore, the rates set by the District in its May 1st amended rate order are not the subject of this appeal.

2. Whether Northampton Municipal Utility District may consider ad valorem tax revenue as a factor in establishing different rates among customer classes in accordance with TWC § 49.2122.

Section 49.2122 of the Texas Water Code concerns the establishment of customer classes for charges, fees, rentals, or deposits collected by districts created under article III, § 52 or article XVI, § 59 of the Texas Constitution.²³ It states:

(a) Notwithstanding any other law, a district may establish different charges, fees, rentals, or deposits among classes of customers that are based on any factor the district considers appropriate, including:

... (4) the total revenues, including ad valorem tax revenues and connection fees, received by the district from a class of customers relative to the cost of service to the class of customers....²⁴

Section 49.2122(a)(4) explicitly permits a municipal utility district to consider ad valorem tax revenues received by a customer class relative to the cost of service in establishing different rates among customer classes. Accordingly, whether the District could consider ad valorem tax revenue as a factor when establishing the tax-exempt multi-family residential customer class should not be addressed in this docket.

²³ Tex. Const. art. III, § 52; Tex. Const. art. XVI, § 59.

²⁴ Tex. Water Code § 49.2122(a)(4).

III. Effect of Preliminary Order

The Commission's discussion and conclusions in this order regarding issues that are not to be addressed should be considered dispositive of those matters. Questions, if any, regarding issues that are not to be addressed may be certified to the Commission for clarification if the SOAH ALJ determines that such clarification is necessary. As to all other issues, this order is preliminary in nature and is entered without prejudice to any party expressing views contrary to this order before the SOAH ALJ at hearing. The SOAH ALJ, upon his or her own motion or upon the motion of any party, may deviate from the non-dispositive rulings of this order when circumstances dictate that it is reasonable to do so. Any ruling by the SOAH ALJ that deviates from this order may be appealed to the Commission. The Commission will not address whether this order should be modified except upon its own motion or the appeal of a SOAH ALJ's order. Furthermore, this Order is not subject to motions for rehearing or reconsideration.

Signed at Austin, Texas the 13th day of January 2024.

PUBLIC UTILITY COMMISSION OF TEXAS


KATHLEEN JACKSON, INTERIM CHAIR


LORI COBOS, COMMISSIONER


JIMMY GLOTFELTY, COMMISSIONER

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Property Taxes	\$ 1,313,000	\$ 1,472,206	\$ 159,206
Water Service	1,200,000	1,086,063	(113,937)
Wastewater Service	1,260,000	1,267,422	7,422
Penalty and Interest	36,000	35,902	(98)
Tap Connection and Inspection Fees	130,525	145,278	14,753
Facility Use Fees	136,800	116,464	(20,336)
Regional Water Authority Fees	1,128,000	1,068,119	(59,881)
Investment Revenues	6,000	23,637	17,637
Miscellaneous Revenues	19,400	39,407	20,007
TOTAL REVENUES	\$ 5,229,725	\$ 5,254,498	\$ 24,773
EXPENDITURES			
Services Operations:			
Professional Fees	\$ 310,700	\$ 325,363	\$ (14,663)
Contracted Services	596,520	542,887	53,633
Purchased Wastewater Service	450,164	432,760	17,404
Utilities	136,800	104,398	32,402
Repairs and Maintenance	330,000	369,999	(39,999)
Regional Water Authority Assessments	1,128,000	1,054,157	73,843
Parks and Recreation	1,261,080	1,366,938	(105,858)
Other	257,115	283,229	(26,114)
Capital Outlay:			
Parks and Recreation	42,000	276,277	(234,277)
TOTAL EXPENDITURES	\$ 4,512,379	\$ 4,756,008	\$ (243,629)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 717,346	\$ 498,490	\$ (218,856)
OTHER FINANCING SOURCES(USES)			
Transfers In (Out)	\$ -0-	\$ 226,208	\$ 226,208
NET CHANGE IN FUND BALANCE	\$ 717,346	\$ 724,698	\$ 7,352
FUND BALANCE - JANUARY 1, 2017	2,528,552	2,528,552	
FUND BALANCE - DECEMBER 31, 2017	\$ 3,245,898	\$ 3,253,250	\$ 7,352

See accompanying independent auditor's report.

**NORTHAMPTON MUNICIPAL UTILITY DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Original Budget	Final Amended Budget	Actual	Variance Positive (Negative)
REVENUES				
Property Taxes	\$ 1,483,000	\$ 1,518,000	\$ 1,539,156	\$ 21,156
Water Service	1,200,000	1,200,000	1,054,876	(145,124)
Wastewater Service	1,300,000	1,300,000	1,325,693	25,693
Penalty and Interest	36,000	36,000	34,449	(1,551)
Tap Connection and Inspection Fees	85,125	85,125	374,340	289,215
Facility Use Fees	116,400	116,400	113,897	(2,503)
Regional Water Authority Fees	1,300,000	1,300,000	1,155,839	(144,161)
Investment Revenues	21,000	21,000	70,004	49,004
FEMA Grant Revenue			140,783	140,783
Miscellaneous Revenues	20,900	20,900	26,423	5,523
TOTAL REVENUES	<u>\$ 5,562,425</u>	<u>\$ 5,597,425</u> ✓	<u>\$ 5,835,460</u>	<u>\$ 238,035</u>
EXPENDITURES				
Services Operations:				
Professional Fees	\$ 350,825	\$ 350,825	\$ 361,922	\$ (11,097)
Contracted Services	597,900	597,900	627,618	(29,718)
Purchased Wastewater Service	447,600	447,600	430,449	17,151
Utilities	109,800	109,800	94,322	15,478
Repairs and Maintenance	403,000	403,000	357,164	45,836
Regional Water Authority Assessments	1,300,000	1,300,000	1,170,734	129,266
Parks and Recreation	1,356,400	1,356,400	1,440,790	(84,390)
Other	243,600	243,600	334,220	(90,620)
Capital Outlay:				
Parks and Recreation	20,000	168,840	76,915	91,925
Other	818,000	1,101,149	988,759	112,390
TOTAL EXPENDITURES	<u>\$ 5,647,125</u>	<u>\$ 6,079,114</u>	<u>\$ 5,882,893</u>	<u>\$ 196,221</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (84,700)</u>	<u>\$ (481,689)</u>	<u>\$ (47,433)</u>	<u>\$ 434,256</u>
OTHER FINANCING SOURCES(USES)				
Transfers In (Out)	\$ 226,832	\$ 371,858	\$ - 0 -	\$ (371,858)
NET CHANGE IN FUND BALANCE	<u>\$ 142,132</u>	<u>\$ (109,831)</u>	<u>\$ (47,433)</u>	<u>\$ 62,398</u>
FUND BALANCE - JANUARY 1, 2018	<u>3,253,250</u>	<u>3,253,250</u>	<u>3,253,250</u>	
FUND BALANCE - DECEMBER 31, 2018	<u>\$ 3,395,382</u>	<u>\$ 3,143,419</u>	<u>\$ 3,205,817</u>	<u>\$ 62,398</u>

See accompanying independent auditor's report.

**NORTHAMPTON MUNICIPAL UTILITY DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Property Taxes	\$ 1,522,727	\$ 1,586,686	\$ 63,959
Water Service	1,200,000	1,058,410	(141,590)
Wastewater Service	1,344,000	1,427,901	83,901
Penalty and Interest	36,000	35,046	(954)
Tap Connection and Inspection Fees	56,750	623,617	566,867
Facility Use Fees	116,700	107,291	(9,409)
Regional Water Authority Fees	1,425,000	1,401,335	(23,665)
Investment Revenues	63,000	85,250	22,250
Miscellaneous Revenues	21,800	24,889	3,089
TOTAL REVENUES	<u>\$ 5,785,977</u>	<u>\$ 6,350,425</u>	<u>\$ 564,448</u>
EXPENDITURES			
Services Operations:			
Professional Fees	\$ 332,500	\$ 327,336	\$ 5,164
Contracted Services	627,600	698,497	(70,897)
Purchased Wastewater Service	435,790	507,369	(71,579)
Utilities	110,400	92,949	17,451
Repairs and Maintenance	357,000	594,115	(237,115)
Regional Water Authority Assessments	1,440,000	1,357,814	82,186
Parks and Recreation	1,474,200	1,459,714	14,486
Other	225,645	310,420	(84,775)
Capital Outlay:			
Parks and Recreation	237,500		237,500
Other	247,500	469,478	(221,978)
TOTAL EXPENDITURES	<u>\$ 5,488,135</u>	<u>\$ 5,817,692</u>	<u>\$ (329,557)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 297,842</u>	<u>\$ 532,733</u>	<u>\$ 234,891</u>
OTHER FINANCING SOURCES(USES)			
Transfers In (Out)	\$	\$ 30,058	\$ 30,058
Developer Contributions		425,085	425,085
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ -0-</u>	<u>\$ 455,143</u>	<u>\$ 455,143</u>
NET CHANGE IN FUND BALANCE	<u>\$ 297,842</u>	<u>\$ 987,876</u>	<u>\$ 690,034</u>
FUND BALANCE - JANUARY 1, 2019	<u>3,205,817</u>	<u>3,205,817</u>	
FUND BALANCE - DECEMBER 31, 2019	<u>\$ 3,503,659</u>	<u>\$ 4,193,693</u>	<u>\$ 690,034</u>

See accompanying independent auditor's report.

**NORTHAMPTON MUNICIPAL UTILITY DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Property Taxes	\$ 1,641,800	\$ 1,745,450	\$ 103,650
Water Service	1,200,000	1,134,618	(65,382)
Wastewater Service	1,425,000	1,490,126	65,126
Penalty and Interest	36,000	39,459	3,459
Tap Connection and Inspection Fees	56,750	331,589	274,839
Facility Use Fees	119,175	101,717	(17,458)
Regional Water Authority Fees	1,440,000	1,750,582	310,582
Investment Revenues	63,000	36,041	(26,959)
Miscellaneous Revenues	25,300	61,961	36,661
TOTAL REVENUES	<u>\$ 6,007,025</u>	<u>\$ 6,691,543</u>	<u>\$ 684,518</u>
EXPENDITURES			
Service Operations:			
Professional Fees	\$ 332,500	\$ 432,021	\$ (99,521)
Contracted Services	702,150	743,086	(40,936)
Purchased Wastewater Service	568,036	535,130	32,906
Utilities	95,700	120,446	(24,746)
Repairs and Maintenance	390,000	488,176	(98,176)
Regional Water Authority Assessments	1,400,000	1,676,480	(276,480)
Parks and Recreation	1,501,720	1,542,447	(40,727)
Other	237,325	468,090	(230,765)
Capital Outlay:			
Parks and Recreation	194,100	20,372	173,728
TOTAL EXPENDITURES	<u>\$ 5,421,531</u>	<u>\$ 6,026,248</u>	<u>\$ (604,717)</u>
NET CHANGE IN FUND BALANCE	\$ 585,494	\$ 665,295	\$ 79,801
FUND BALANCE - JANUARY 1, 2020	<u>4,193,693</u>	<u>4,193,693</u>	
FUND BALANCE - DECEMBER 31, 2020	<u>\$ 4,779,187</u>	<u>\$ 4,858,988</u>	<u>\$ 79,801</u>

See accompanying independent auditor's report.

**NORTHAMPTON MUNICIPAL UTILITY DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Property Taxes	\$ 1,833,588	\$ 1,889,890	\$ 56,302
Water Service	1,200,000	1,111,110	(88,890)
Wastewater Service	1,488,000	1,624,075	136,075
Penalty and Interest	36,000	33,120	(2,880)
Tap Connection and Inspection Fees	58,000	14,213	(43,787)
Facility Use Fees	88,525	110,152	21,627
Regional Water Authority Fees	1,810,000	1,642,417	(167,583)
Investment Revenues	30,000	4,584	(25,416)
Miscellaneous Revenues	25,300	78,894	53,594
TOTAL REVENUES	\$ 6,569,413	\$ 6,508,455	\$ (60,958)
EXPENDITURES			
Service Operations:			
Professional Fees	\$ 375,200	\$ 426,287	\$ (51,087)
Contracted Services	762,400	817,237	(54,837)
Purchased Wastewater Service	581,795	483,012	98,783
Utilities	124,500	124,946	(446)
Repairs and Maintenance	417,500	579,770	(162,270)
Regional Water Authority Assessments	1,761,000	1,642,256	118,744
Parks and Recreation	1,528,720	1,400,424	128,296
Other	245,575	274,062	(28,487)
Capital Outlay:			
Parks and Recreation	216,000		216,000
TOTAL EXPENDITURES	\$ 6,012,690	\$ 5,747,994	\$ 264,696
NET CHANGE IN FUND BALANCE	\$ 556,723	\$ 760,461	\$ 203,738
FUND BALANCE - JANUARY 1, 2021	4,858,988	4,858,988	
FUND BALANCE - DECEMBER 31, 2021	\$ 5,415,711	\$ 5,619,449	\$ 203,738

See accompanying independent auditor's report.

**NORTHAMPTON MUNICIPAL UTILITY DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022**

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Property Taxes	\$ 2,147,000	\$ 2,188,037	\$ 41,037
Water Service	1,200,000	1,469,109	269,109
Wastewater Service	1,602,000	1,790,499	188,499
Penalty and Interest	36,000	40,788	4,788
Tap Connection and Inspection Fees	67,000	88,437	21,437
Facility Use Fees	107,700	128,608	20,908
Regional Water Authority Fees	1,650,000	2,279,749	629,749
Investment Revenues	3,200	118,983	115,783
Miscellaneous Revenues	69,000	52,769	(16,231)
TOTAL REVENUES	✓ <u>\$ 6,881,900</u>	<u>\$ 8,156,979</u>	<u>\$ 1,275,079</u>
EXPENDITURES			
Service Operations:			
Professional Fees	\$ 393,800	\$ 431,601	\$ (37,801)
Contracted Services	1,048,000	1,060,175	(12,175)
Purchased Wastewater Service	537,876	638,577	(100,701)
Utilities	123,500	133,560	(10,060)
Repairs and Maintenance	490,000	582,338	(92,338)
Regional Water Authority Assessments	1,650,000	2,187,953	(537,953)
Parks and Recreation	1,295,350	1,310,305	(14,955)
Other	526,000	325,981	200,019
Capital Outlay:			
Parks and Recreation	75,000	69,123	5,877
TOTAL EXPENDITURES	✓ <u>\$ 6,139,526</u>	<u>\$ 6,739,613</u>	<u>\$ (600,087)</u>
NET CHANGE IN FUND BALANCE	✓ <u>\$ 742,374</u>	<u>\$ 1,417,366</u>	<u>\$ 674,992</u>
FUND BALANCE - JANUARY 1, 2022	<u>5,619,449</u>	<u>5,619,449</u>	<u></u>
FUND BALANCE - DECEMBER 31, 2022	<u>\$ 6,361,823</u>	<u>\$ 7,036,815</u>	<u>\$ 674,992</u>

See accompanying independent auditor's report.

SOAH DOCKET NO. 473-24-09299

PUC DOCKET NO. 54966

**NORTHAMPTON MUNICIPAL UTILITY DISTRICT'S RESPONSE TO
ARIZA GOSLING OWNER LLC'S SECOND REQUEST FOR INFORMATION**

AG RFI 2-28

Please provide Northampton's monthly billed water volumes (by tiers, if applicable) by meter size and class of customer, if any (e.g. retail, wholesale, residential, etc.) for the 36-month period preceding the adoption of the appealed rates.

RESPONSE:

See Highly Sensitive AG RFI 2-28 Attachment.

Preparer: Legal Counsel; John R. Wallace, General Counsel, Northampton Municipal
Utility District

Sponsor: Legal Counsel; John R. Wallace, General Counsel, Northampton Municipal
Utility District

SOAH DOCKET NO. 473-24-09299
PUC DOCKET NO. 54966
NORTHAMPTON MUNICIPAL UTILITY DISTRICT'S RESPONSE TO
ARIZA GOSLING OWNER LLC'S SECOND REQUEST FOR INFORMATION

AG RFI 2-36

Admit or deny that Northampton's water and wastewater rates that are the subject of this appeal are calculated to only recover the reasonable direct and indirect costs necessary to provide water and wastewater service.

RESPONSE:

Deny. Water and sewer rates contribute to the revenue needed for other services that the District lawfully provides. See Response to AG RFI 2-34.

Preparer: Legal Counsel; John R. Wallace, General Counsel, Northampton Municipal
Utility District
Sponsor: Legal Counsel; John R. Wallace, General Counsel, Northampton Municipal
Utility District

**NORTHAMPTON MUNICIPAL UTILITY DISTRICT'S RESPONSE TO
ARIZA GOSLING OWNER LLC'S SECOND REQUEST FOR INFORMATION**

AG RFI 2-34

On page 15 of Northampton's 2022 Annual Financial Report, the General Fund expenditures for Parks and Recreation are \$1,310,305.

- a. What portion of these costs were recovered through ad valorem taxes?**
- b. How are Parks and Recreation costs excluded from the adopted water and sewer rates?**

RESPONSE:

- a. No portion is recovered through ad valorem taxes.
- b. The District owns and operates recreational facilities, including parks, playgrounds, hiking trails, two pools with clubhouses, two meeting halls and a weight room. The facilities are open to all Northampton residents, which include residents of any apartment complex. Swimming and weight room privileges are available to all residents for an annual fee of \$200 per family and are restricted by access card. Other operational costs of recreational facilities are recovered through water and sewer rates.

Preparer: Legal Counsel; John R. Wallace, General Counsel, Northampton Municipal
Utility District

Sponsor: Legal Counsel; John R. Wallace, General Counsel, Northampton Municipal
Utility District

SOAH DOCKET NO. 473-24-09299

PUC DOCKET NO. 54966

**NORTHAMPTON MUNICIPAL UTILITY DISTRICT'S RESPONSE TO
ARIZA GOSLING OWNER LLC'S SECOND REQUEST FOR INFORMATION**

AG RFI 2-44

How are operating costs associated with drainage facilities recovered from customers?

RESPONSE:

Operating costs are recovered through water and sewer rates charged to the District's customers.

Preparer: Legal Counsel; John R. Wallace, General Counsel, Northampton Municipal
Utility District

Sponsor: Legal Counsel; John R. Wallace, General Counsel, Northampton Municipal
Utility District

DOCKET NO. 54966
NORTHAMPTON MUNICIPAL UTILITY DISTRICT'S RESPONSE TO
ARIZA GOSLING OWNER LLC'S FIRST REQUEST FOR INFORMATION

AG RFI 1-11

In the District's Response to Order No. 1 and Motion to Dismiss on page 7, the District states that the rate "study was performed *before* the District was made aware that the Petitioner had sought and been granted tax-exempt status." Please describe and provide any document proposing, approving, or otherwise authorizing the rate study referenced in in this quote.

RESPONSE:

See the District's Response to Order No. 1 and Motion to Dismiss, filed on filed on July 7, 2023, and the District's Response to Ariza Gosling's Second Amended Petition, filed on September 13, 2023.

In addition, see AG RFI 1-11 Attachment. See also AG RFI 1-12 Attachment.

Preparer: John R. Wallace, General Counsel, Northampton Municipal Utility District
Sponsor: John R. Wallace, General Counsel, Northampton Municipal Utility District

DOCKET NO. 54966
NORTHAMPTON MUNICIPAL UTILITY DISTRICT'S RESPONSE TO
ARIZA GOSLING OWNER LLC'S FIRST REQUEST FOR INFORMATION

AG RFI 1-15

Please produce each rate study or cost of service study prepared by, or for, the District in the past five (5) years.

RESPONSE:

See the Company's response to AG RFI 1-10. See AG RFI 1-1 Attachment.

Preparer: John R. Wallace, General Counsel, Northampton Municipal Utility District
Sponsor: John R. Wallace, General Counsel, Northampton Municipal Utility District

DOCKET NO. 54966
NORTHAMPTON MUNICIPAL UTILITY DISTRICT'S RESPONSE TO
ARIZA GOSLING OWNER LLC'S FIRST REQUEST FOR INFORMATION

AG RFI 1-10

Please provide all cost-of-service studies, rate allocation studies, analyses, and calculations used by the District to establish the rates set forth in the Amended Rate Orders.

RESPONSE:

See the rate study provided as Exhibit A to the District's Response to Order No. 1 and Motion to Dismiss, filed on July 7, 2023, and to the District's Response to Ariza Gosling's Second Amended Petition, filed on September 13, 2023. In addition, see AG RFI 1-1 Attachment.

Preparer: John R. Wallace, General Counsel, Northampton Municipal Utility District
Sponsor: John R. Wallace, General Counsel, Northampton Municipal Utility District

DOCKET NO. 54966
NORTHAMPTON MUNICIPAL UTILITY DISTRICT'S RESPONSE TO
ARIZA GOSLING OWNER LLC'S FIRST REQUEST FOR INFORMATION

AG RFI 1-23

Please provide a written description of the methodology the District used to determine its current water rates, subject to this appeal.

RESPONSE:

See the District's Response to Order No. 1 and Motion to Dismiss filed on July 7, 2023, and the District's Response to Ariza Gosling's Second Amended Petition, filed on September 13, 2023. In addition, see the District's responses to AG RFI 1-5 and AG RFI 1-6.

Preparer: John R. Wallace, General Counsel, Northampton Municipal Utility District
Sponsor: John R. Wallace, General Counsel, Northampton Municipal Utility District

Northampton MUD STP

	<u>12/02/2022</u> <u>Balance</u>	<u>Budget</u> <u>FYE 12/31/22</u>	<u>Proposed</u> <u>Budget</u> <u>FYE 12/31/23</u>
INCOME			
Contribution - Northampton	\$ 510,442.22	\$ 537,876.00	\$ 588,964.00
Contribution - Oakmont PUD	220,429.77	264,924.00	290,086.00
Interest Income	2.62	0.00	0.00
TOTAL INCOME	\$ 730,874.61	\$ 802,800.00	\$ 879,050.00
EXPENSES			
Laboratory Expense	\$ 55,416.15	\$ 72,300.00	\$ 72,300.00
Permit Fees	10,769.70	10,800.00	10,800.00
Operator Fees	60,000.00	72,000.00	72,000.00
Maintenance and Repair	366,809.60	366,500.00	366,500.00
Chemicals	145,024.58	110,000.00	180,000.00
Utilities	78,453.97	96,800.00	96,800.00
Auditing Fees	3,500.00	3,500.00	4,000.00
Engineering Fees	25,625.67	25,000.00	30,000.00
Other Operator Expense	130.00	300.00	300.00
Bookkeeping Fees	3,224.10	3,600.00	3,600.00
Detention Facility Maintenance	3,366.00	3,900.00	4,100.00
Insurance	0.00	38,050.00	38,050.00
Other Expenses	560.00	50.00	600.00
TOTAL EXPENSES	\$ 742,879.77	\$ 802,800.00	\$ 879,050.00
NET GAIN/LOSS	\$ (12,005.16)	\$ 0.00	\$ 0.00

REVENUE	12/02/2022	BUDGET	PROPOSED
	<u>BALANCE</u>	<u>FYE 12/31/22</u>	<u>BUDGET</u> <u>FYE 12/31/23</u>
Water Revenue	\$ 1,234,911.36	\$ 1,200,000	\$ 1,485,000
Water Service to other Districts	29,871.70	0	0
Tap Connection Fees	65,698.95	47,500	47,500
NHCRWA Collections	1,994,839.15	1,650,000	2,360,000
Sewer Revenue	1,488,628.21	1,602,000	1,790,000
Maintenance Taxes	2,142,414.69	2,147,000	2,507,300
Penalty and Interest	35,189.49	36,000	36,000
Disconnection/Reconnection Fees	33,391.07	53,000	40,000
App/Connection Fees	8,925.00	14,000	12,000
Sewer/Grease Trap/Backflow Inspection Fees	20,563.57	19,500	23,000
Miscellaneous Income	2,666.25	2,000	2,500
Interest Income	73,018.34	3,200	75,000
Facility Use Fees	79,593.43	76,500	82,000
Rent of Facility	7,657.00	13,000	11,000
Tennis Program Revenue	2,900.00	1,000	3,000
Pool Rental/Swim Team Revenue	24,536.00	16,000	25,000
Access Cards	765.00	1,200	1,200

TOTAL REVENUE	\$ 7,245,591.21	\$ 6,881,900.00	\$ 8,500,500.00
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EXPENSES

Water Expenses

Laboratory Fees	\$ 6,218.76	\$ 13,500	\$ 8,500
Permit Fees	0.00	6,050	6,050
NHCRWA Fees	1,963,243.10	1,650,000	2,360,000
Operator Fees	107,853.21	134,000	134,000
Maintenance & Repair	181,136.70	285,000	250,000
Chemicals	49,101.70	40,000	60,000
Utilities	106,160.86	115,000	120,000
Insurance	39,536.72	39,000	38,000
Tap Connection Expense	28,114.66	19,000	19,000
Meter Hosting - Badger	23,625.94	0	28,800

Sewer Expenses

Sewer Plant Expenses	510,442.22	537,876	588,964
Repair and Maintenance	109,215.78	75,000	85,000
Utilities	6,954.70	8,500	9,500
Insurance - Lift Stations	11,451.23	7,300	12,000
Garbage Expense	606,942.37	620,000	735,000

Other Expenses

Director Fees	20,700.00	30,000	30,000
Salaries	116,045.13	130,000	136,500
Retirement Contributions	8,865.40	9,400	12,000
Employee Health Insurance	68,780.34	43,000	70,000
Payroll Taxes	18,977.29	17,500	21,000
Legal Fees	136,697.65	150,000	150,000
Audit Fees	29,500.00	31,600	31,600
Utilities - Buildings & Other Fac	29,009.17	20,000	32,000
Constable	189,152.00	205,000	205,000
Engineering Fees			
General	174,050.05	205,000	225,000
Water Plant	17,343.75	0	20,000
GIS and WebGIS	6,000.00	7,200	7,200
Lead & Copper Rule Implementation	0.00	0	20,000
Election Expense	4,944.10	25,000	30,000
TCEQ Assessment Fee	0.00	14,000	16,375
Other Operator Expense	41,720.28	53,000	53,000
Bookkeeping Fees & expenses	33,371.88	36,000	36,000
Det Maintenance/Storm Water Drainage Facilities	178,559.57	130,000	200,000
Printing & Office Expense	13,468.49	9,800	16,000
Supplies	4,614.69	6,500	6,500
Postage	1,288.03	1,400	1,400
Insurance/Accident Fund - Workers Comp / General	13,240.13	19,000	15,000
Travel/Mileage Expenses	3,558.89	7,800	7,800
Registration/Membership Fees	3,440.00	4,000	4,000
Other / Miscellaneous Expenses	28,272.48	8,000	30,000
Website Expenses	6,448.85	10,000	10,000
Inspection Expenses	15,886.17	22,250	20,000
Termination/Reconnection Expense	14,988.00	20,000	20,000
Security Installation	2,800.00	3,500	3,500
Recreational Expenses			
Salaries	79,102.62	154,000	105,000
Health Insurance	24,743.43	28,000	28,000
Payroll Taxes	5,676.41	19,500	8,000
Repair and Maintenance - Tennis	2,286.47	3,000	3,000
Repair and Maintenance - Workout Facility	9,892.38	10,000	10,000
Repair and Maintenance - Pool	62,104.66	60,000	60,000
Pool Lifeguard staffing - Blue Water	93,284.00	60,000	100,000
Pool - Northeast Rehab / Improvements	0.00	85,000	200,000
Telephone/Internet	10,196.10	2,000	12,000
Utilities - Pool	20,262.08	25,000	25,000

Park Expenses

Salaries	380,525.44	480,000	472,500
Employee Health Insurance	41,967.12	118,000	52,000
Payroll Taxes	27,902.61	38,000	35,000
Repairs and Maintenance - Park	66,543.95	100,000	100,000
Grounds Maintenance - Park	80,283.65	45,000	50,000
Repairs and Maintenance - Equipment	4,283.83	15,000	15,000
Telephone/Internet Expense	19,638.29	28,850	25,000
Utilities - Park	4,694.95	19,000	6,500
Vehicle Expense	2,995.18	4,000	4,000
Security Expenses & Monitoring	3,945.35	1,000	6,000
TOTAL EXPENSES	\$ 5,871,056.80	\$ 6,064,528	\$ 7,192,689
OPERATING GAIN(LOSS)	\$ 1,374,534.41	\$ 817,374.00	\$ 1,307,811.00
MAJOR/CAPITAL EXPENDITURES			
Furniture and Fixtures	\$ 8,867.00	\$ 3,000	\$ 3,000
Vehicles / Equipment	0.00	22,000	12,000
Willow Park	0.00	50,000	0.00
Generator - Office Building	0.00	0.00	20,000
TOTAL MAJOR EXPENSES	\$ 8,867.00	\$ 75,000	\$ 35,000
NET GAIN(LOSS)	\$ 1,365,667.41	\$ 742,374.00	\$ 1,272,811.00

Maintenance Tax Value: \$1,022,970,621 Rate: .25 @ 98% collections

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Accrual Basis

Northampton MUD General Operating Fund
Profit & Loss Budget Performance
December 2022

	Dec '22	Budget	Jan - Dec 22	YTD Budget	Annual Budget
Ordinary Income/Expense:					
Income					
Water Revenue					
4100 - Customer Service Fees - Water	91,592.91	100,000.00	1,433,874.36	1,200,000.00	1,200,000.00
4103 - Water Service to Other District	0.00	0.00	29,871.70	0.00	0.00
4110 - Water Tap Connection Fees	0.00	3,950.00	65,898.95	47,500.00	47,500.00
4150 - NHCRWA Collections	111,312.18	137,500.00	2,279,746.74	1,650,000.00	1,650,000.00
Total Water Revenue	203,912.99	241,450.00	3,809,193.75	2,897,500.00	2,897,500.00
Sewer Revenue					
4200 - Customer Service Fees - Sewer	153,224.19	133,500.00	1,790,499.49	1,602,000.00	1,602,000.00
Total Sewer Revenue	153,224.19	133,500.00	1,790,499.49	1,602,000.00	1,602,000.00
Other Revenues					
4320 - Maintenance Taxes	0.00	5,000.00	2,142,414.69	2,147,000.00	2,147,000.00
4330 - Penalties and Interest	3,690.18	3,000.00	40,787.87	36,000.00	36,000.00
4390 - Termination/Reconnection/NSF Fe	2,830.10	4,416.00	39,931.17	53,000.00	53,000.00
4400 - Application Fees	735.00	1,166.00	10,150.00	14,000.00	14,000.00
4610 - Inspections	975.00	1,625.00	22,738.34	19,500.00	19,500.00
5380 - Miscellaneous Income	0.00	168.00	2,688.25	2,000.00	2,000.00
5391 - Interest Income	24,437.64	266.00	119,006.75	3,200.00	3,200.00
5500 - Facility Use Fees	7,832.00	0.00	87,225.43	76,500.00	76,500.00
5510 - Rent of Facility	1,476.00	1,083.00	8,132.00	13,000.00	13,000.00
5520 - Tennis Program Revenue	400.00	83.00	3,300.00	1,000.00	1,000.00
5540 - Pool Rental/Swim Team Revenue	2,950.00	1,333.00	27,486.00	16,000.00	16,000.00
5550 - Access Cards	75.00	100.00	840.00	1,200.00	1,200.00
Total Other Revenues	45,370.12	16,238.00	2,505,700.50	2,382,400.00	2,382,400.00
Total Income	401,608.40	393,196.00	8,105,393.74	6,881,900.00	6,881,900.00
Gross Profit	401,608.40	393,196.00	8,105,393.74	6,881,900.00	6,881,900.00
Expense					
Water Expenses					
6124 - Laboratory Expense	165.00	1,125.00	6,383.76	13,500.00	13,500.00
6126 - Permit Fees	200.00	504.00	6,253.95	6,050.00	6,050.00
6127 - NHCRWA Pumpage Fee	104,991.20	137,500.00	2,187,953.10	1,650,000.00	1,650,000.00
6132 - Operator Fees	10,339.00	11,166.00	129,147.06	134,000.00	134,000.00
6135 - Repairs & Maintenance	34,228.85	23,750.00	244,761.89	285,000.00	285,000.00
6142 - Chemicals	4,882.20	3,323.00	56,231.90	40,000.00	40,000.00
6152 - Utilities	8,755.53	9,683.00	124,650.12	115,000.00	115,000.00
6158 - Insurance	0.00	39,000.00	39,536.72	39,000.00	39,000.00
6170 - Tap Connection Expense	0.00	1,563.00	28,114.65	19,000.00	19,000.00
6180 - Meter Hosting - Budget	2,670.00	0.00	28,963.27	0.00	0.00
Total Water Expenses	166,222.68	227,544.00	2,862,196.42	2,301,550.00	2,301,550.00

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Accrual Basis

**Northampton MUD General Operating Fund
Profit & Loss Budget Performance
December 2022**

	Dec 22	Budget	Jan - Dec 22	YTD Budget	Annual Budget
Sewer Expenses					
6201 - Purchased Sewer Service	76,929.29	44,823.00	636,576.75	537,876.00	537,876.00
6235 - Repair and Maintenance	11,814.36	6,250.00	159,242.47	75,000.00	75,000.00
6252 - Utilities	615.82	708.00	8,526.08	8,500.00	8,500.00
6253 - Insurance	0.00	7,300.00	11,451.23	7,300.00	7,300.00
6299 - Garbage Expense	60,348.22	62,866.00	667,290.59	620,000.00	620,000.00
Total Sewer Expenses	149,707.71	111,747.00	1,485,088.02	1,248,676.00	1,248,676.00
Other Expenses					
6310 - Director Fees	1,050.00	2,500.00	21,750.00	30,000.00	30,000.00
6311 - Salaries & Wages	10,116.64	10,833.00	115,097.73	130,000.00	130,000.00
6312 - Retirement Contribution	1,109.23	765.00	9,974.63	9,400.00	9,400.00
6313 - Group Insurance Premiums	8,677.40	3,583.00	76,317.28	43,000.00	43,000.00
6314 - Payroll Taxes	7,901.38	1,458.00	23,637.17	17,500.00	17,500.00
6320 - Legal Fees	12,589.36	12,500.00	161,492.45	150,000.00	150,000.00
6321 - Auditing Fees	0.00	0.00	29,500.00	31,600.00	31,600.00
6349 - Utilities-Buildings & Other Fac	2,433.38	1,866.00	37,064.80	20,000.00	20,000.00
6381 - Constable	19,400.00	17,083.00	189,152.00	205,000.00	205,000.00
6322 - Engineering Fees					
001 - General Consultation	16,176.25	17,683.00	209,857.93	205,000.00	205,000.00
019 - Water Well #2 Rework	0.00	0.00	17,343.75	0.00	0.00
172 - GIS and WebGIS	0.00	600.00	6,600.00	7,200.00	7,200.00
Total 6322 - Engineering Fees	16,176.25	17,683.00	233,801.68	212,200.00	212,200.00
6325 - Election Expense	0.00	21,200.00	4,944.10	25,000.00	25,000.00
6326 - TCEQ Assessment Fees	0.00	14,900.00	0.00	14,000.00	14,000.00
6332 - Other Operator Expense	1,540.00	4,416.00	62,334.30	53,000.00	53,000.00
6333 - Bookkeeping Fees	3,118.69	3,000.00	36,490.48	36,000.00	36,000.00
6339 - Det Maintenance-Storm Water	7,272.25	10,883.00	193,264.07	130,000.00	130,000.00
6340 - Office Expense	3,002.20	816.00	18,700.10	9,300.00	9,800.00
6341 - Supplies	487.96	541.00	5,395.58	6,500.00	6,500.00
6350 - Postage	139.13	116.00	1,427.16	1,400.00	1,400.00
6353 - Insurance	0.00	19,000.00	13,240.13	19,000.00	19,000.00
6354 - Travel Expense	0.00	850.00	3,558.89	7,800.00	7,800.00
6356 - Registration/Membership Fees	0.00	1,875.00	4,190.00	4,000.00	4,000.00
6359 - Other Expenses	873.15	668.00	30,485.73	8,000.00	8,000.00
6369 - Website expenses	385.36	833.00	6,054.21	10,000.00	10,000.00
6375 - Inspection expense	1,100.00	1,855.00	17,836.17	22,250.00	22,250.00
6380 - Termination/Reconnection/N&F Ex	1,097.00	1,666.00	17,455.00	20,000.00	20,000.00
6395.01 - Security - Installation	0.00	700.00	2,809.00	5,500.00	3,500.00
Total Other Expenses	89,449.29	150,258.00	1,303,973.66	1,218,950.00	1,218,950.00

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Accrual Basis

Northampton MUD General Operating Fund
Profit & Loss Budget Performance
December 2022

	Dec 22	Budget	Jan - Dec 22	YTD Budget	Annual Budget
Recreational Expenses					
6411 - Salaries	7,532.18	12,835.00	92,168.94	154,000.00	154,000.00
6413 - Group Insurance Premium	1,428.82	2,393.00	27,241.08	28,000.00	28,000.00
6414 - Payroll Taxes	546.08	1,625.00	6,768.67	19,500.00	19,500.00
6435 - Repair and Maintenance - Tennis	92.41	250.00	2,525.86	3,000.00	3,000.00
6436 - Repair and Maintenance-Workout	0.00	833.00	9,936.32	10,000.00	10,000.00
6437 - Repair and Maintenance - Pool	6,201.41	6,166.00	69,689.22	60,000.00	60,000.00
6438 - Pool - Lifeguard staffing	0.00	0.00	93,284.00	60,000.00	60,000.00
6440 - Pool-Northwest Rehab/Improv.	0.00	85,000.00	0.00	85,000.00	85,000.00
6451 - Telephone/Internet-Tennis	1,165.73	166.00	12,594.69	2,000.00	2,000.00
6452 - Utilities - Pool	692.82	2,085.00	25,648.31	25,000.00	25,000.00
Total Recreational Expenses	17,658.93	111,293.00	339,756.01	446,500.00	446,500.00
Park Expense					
6511 - Salaries and Wages	34,206.33	40,000.00	420,263.79	480,000.00	480,000.00
6513 - Group Insurance Premiums	3,023.94	9,833.00	46,061.29	118,000.00	118,000.00
6514 - Payroll Taxes	2,678.00	3,166.00	33,258.61	38,000.00	38,000.00
6535 - Repairs and Maintenance	1,645.39	8,333.00	64,268.38	100,000.00	100,000.00
6536 - Grounds Maintenance	3,420.93	3,750.00	65,308.00	45,000.00	45,000.00
6537 - Repair & Maintenance-Equipment	874.66	1,250.00	5,623.08	15,000.00	15,000.00
6551 - Telephone	296.55	2,404.00	22,484.07	28,850.00	28,850.00
6552 - Utilities	432.36	1,583.00	5,622.59	19,000.00	19,000.00
6555 - Truck Expense	1,328.05	333.00	4,853.65	4,000.00	4,000.00
6595 - Security	1,160.90	83.00	5,941.25	1,000.00	1,000.00
Total Park Expense	49,067.04	70,735.00	694,189.71	848,850.00	848,850.00
Total Expense	482,105.65	671,677.00	6,675,203.82	6,064,526.00	6,064,526.00
Net Ordinary Income	-80,499.25	-276,381.00	1,430,189.82	817,374.00	817,374.00
Other Income/Expense					
Other Expense					
Capital Outlay					
7300.01 - Furniture and Fixtures	0.00	0.00	8,867.00	3,000.00	3,000.00
7300.09 - Equipment / Vehicle	22,429.87	22,000.00	22,429.87	22,000.00	22,000.00
7300.51 - Willow Park	0.00	50,000.00	0.00	50,000.00	50,000.00
Total Capital Outlay	22,429.87	72,000.00	31,296.87	75,000.00	75,000.00
Total Other Expense	22,429.87	72,000.00	31,296.87	75,000.00	75,000.00
Net Other Income	-22,429.87	-72,000.00	-31,296.87	-75,000.00	-75,000.00
Net Income	-102,929.12	-350,381.00	1,398,893.05	742,374.00	742,374.00

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Accrual Basis

Northampton MUD STP Fund Profit & Loss Budget Performance December 2022

	Dec 22	Budget	Jan - Dec 22	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4203 - Contribution - Northampton	76,929.29	44,823.00	838,576.75	537,876.00	537,876.00
4204 - Contribution - Oakmont PUD	26,322.65	22,077.00	270,085.01	284,924.00	284,924.00
5391 - Interest	0.00	0.00	2.62	0.00	0.00
Total Income	103,251.94	66,900.00	908,644.38	802,800.00	802,800.00
Expense					
6224 - Laboratory Expense	3,170.20	6,025.00	61,675.70	72,300.00	72,300.00
6226 - Permit Fees	0.00	900.00	10,769.70	10,800.00	10,800.00
6232 - Operator Fees	6,000.00	6,000.00	72,000.00	72,000.00	72,000.00
6235 - Repair and Maintenance	28,631.37	30,540.00	410,751.94	366,500.00	366,500.00
6242 - Chemicals	11,453.61	9,166.00	167,520.47	110,000.00	110,000.00
6252 - Utilities	7,893.04	8,067.00	93,383.06	97,800.00	97,800.00
6321 - Auditing Fees	0.00	3,500.00	3,500.00	3,500.00	3,500.00
6322 - Engineering Fees	3,148.76	2,083.00	36,439.17	25,000.00	25,000.00
6332 - Other Operator Expense	0.00	25.00	130.00	300.00	300.00
6333 - Bookkeeping Fees	324.05	300.00	3,872.40	3,600.00	3,600.00
6335 - Detention Facility Maintenance	1,207.00	325.00	4,573.00	3,900.00	3,900.00
6353 - Insurance	43,383.92	38,050.00	43,383.92	38,050.00	38,050.00
6359 - Other Expenses	40.00	4.00	640.00	50.00	50.00
Total Expense	106,251.94	104,865.00	908,644.38	803,800.00	803,800.00
Net Ordinary Income	0.00	-38,085.00	0.00	-1,000.00	-1,000.00
Net Income	0.00	-38,085.00	0.00	-1,000.00	-1,000.00

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Accrual Basis

Northampton MUD General Operating Fund
Profit & Loss Budget Performance
December 2023

	Dec 23	Budget	Jan - Dec 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water Revenue					
4105 - Customer Service Fees - Water	107,247.81	123,760.00	1,003,767.35	1,485,000.00	1,485,000.00
4110 - Water Tap Connection Fees	0.00	3,958.00	1,996.50	47,500.00	47,500.00
4150 - NHCROWA Collections	93,087.20	196,666.00	1,965,527.07	2,360,000.00	2,360,000.00
Total Water Revenue	200,335.01	324,374.00	3,570,880.92	3,892,500.00	3,892,500.00
Sewer Revenue					
4200 - Customer Service Fees - Sewer	94,000.38	149,166.00	1,464,945.35	1,790,000.00	1,790,000.00
Total Sewer Revenue	94,000.38	149,166.00	1,464,945.35	1,790,000.00	1,790,000.00
Other Revenues					
4300 - Garbage Service Revenue	56,034.98	0.00	338,354.18	0.00	0.00
4320 - Maintenance Taxes	0.00	0.00	2,542,254.47	2,507,300.00	2,507,300.00
4330 - Penalties and Interest	3,956.88	3,000.00	50,634.13	36,000.00	36,000.00
4380 - Termination/Reconnection/NSF Fe	1,127.27	3,383.00	53,061.37	40,000.00	40,000.00
4400 - Application Fees	315.00	1,000.00	7,350.00	12,000.00	12,000.00
4810 - Inspections	1,200.00	1,916.00	16,358.79	23,000.00	23,000.00
5380 - Miscellaneous Income	75.00	208.00	5,567.50	2,500.00	2,500.00
5391 - Interest Income	39,666.75	8,250.00	447,092.71	75,000.00	75,000.00
5500 - Facility Use Fees	938.00	6,833.00	79,355.00	82,000.00	82,000.00
5510 - Rent of Facility	2,325.00	916.00	21,780.00	11,000.00	11,000.00
5520 - Tennis Program Revenue	600.00	250.00	6,390.00	3,000.00	3,000.00
5540 - Pool Rental/Swim Team Revenue	324.00	2,083.00	13,091.00	25,000.00	25,000.00
5550 - Access Cards	0.00	100.00	780.00	1,200.00	1,200.00
Total Other Revenues	106,562.84	25,889.00	3,580,068.15	2,818,000.00	2,818,000.00
Total Income	400,878.23	499,429.00	8,615,892.42	8,500,500.00	8,500,500.00
Gross Profit	400,878.23	499,429.00	8,615,892.42	8,500,500.00	8,500,500.00
Expense					
Water Expenses					
6124 - Laboratory Expense	0.00	768.00	0.00	8,500.00	8,500.00
6126 - Permit Fees	200.00	0.00	8,253.95	6,050.00	6,050.00
6127 - NHCROWA Pumpage Fee	83,304.00	198,666.00	1,860,704.20	2,360,000.00	2,360,000.00
6132 - Operator Fees	11,381.80	11,166.00	125,144.80	134,000.00	134,000.00
6138 - Repairs & Maintenance	24,618.75	20,833.00	490,561.61	250,000.00	250,000.00
6142 - Chemicals	1,841.75	5,000.00	81,835.19	68,000.00	68,000.00
6152 - Utilities	5,327.34	10,000.00	136,058.20	120,000.00	120,000.00
6153 - Insurance	0.00	0.00	70,298.00	39,000.00	39,000.00
6170 - Tap Connection Expense	483.75	1,583.00	2,483.75	19,000.00	19,000.00
6180 - Meter Hosting - Badger	2,270.38	2,400.00	29,087.87	28,800.00	28,800.00
Total Water Expenses	126,427.58	248,356.00	2,782,428.17	3,025,350.00	3,025,350.00

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Accrual Basis

Dated before

Northampton MUD General Operating Fund
Profit & Loss Budget Performance
December 2023

	Dec 23	Budget	Jan - Dec 23	YTD Budget	Annual Budget
Sewer Expenses:					
6201 - Purchased Sewer Service	34,588.55	49,379.00	563,461.22	592,548.00	592,548.00
6235 - Repair and Maintenance	7,511.94	7,083.00	165,661.98	85,000.00	85,000.00
6252 - Utilities	721.94	791.00	8,567.61	9,500.00	9,500.00
6253 - Insurance	0.00	0.00	12,170.00	12,000.00	12,000.00
6299 - Garbage Expense	58,356.25	58,333.00	719,954.71	700,000.00	700,000.00
Total Sewer Expenses	101,178.65	115,586.00	1,459,806.52	1,399,048.00	1,399,048.00
Other Expenses					
6310 - Director Fees	1,326.00	2,500.00	27,698.42	30,000.00	30,000.00
6311 - Salaries & Wages	11,748.28	12,208.00	126,196.60	146,500.00	146,500.00
6312 - Retirement Contribution	1,362.06	1,000.00	13,771.47	12,000.00	12,000.00
6313 - Group Insurance Premiums	13,269.54	5,833.00	142,315.22	70,000.00	70,000.00
6314 - Payroll Taxes	8,249.75	1,750.00	23,541.61	21,000.00	21,000.00
6320 - Legal Fees	11,266.52	12,500.00	224,686.32	150,000.00	150,000.00
6320.04 - Legal - Litigation Parsons	0.00	4,165.00	145,203.20	50,000.00	50,000.00
6320.05 - Legal - Ariza PUC	1,575.00	0.00	49,778.00	0.00	0.00
6320.06 - Legal - Legigation Coffin	22,016.32	0.00	11,109.58	0.00	0.00
6321 - Auditing Fees	0.00	9,600.00	31,000.00	31,600.00	31,600.00
6349 - Utilities-Buildings & Other Fac	3,617.41	2,666.00	34,486.78	32,000.00	32,000.00
6381 - Constable	18,400.00	17,083.00	235,710.00	205,000.00	205,000.00
6322 - Engineering Fees					
001 - General Consultation	0.00	18,750.00	217,961.45	225,000.00	225,000.00
030 - Water Plant	0.00	1,666.00	4,655.00	20,000.00	20,000.00
172 - GIS and WebGIS	0.00	800.00	6,600.00	7,200.00	7,200.00
175 - Lead & Cooper Rule Implementation	0.00	1,666.00	5,975.00	20,000.00	20,000.00
Total 6322 - Engineering Fees	0.00	22,682.00	235,191.45	272,200.00	272,200.00
6325 - Election Expense	0.00	13,250.00	20,319.60	30,000.00	30,000.00
6326 - TCEQ Assessment Fees	0.00	16,375.00	0.00	16,375.00	16,375.00
6332 - Other Operator Expense	4,114.89	4,416.00	59,518.31	53,000.00	53,000.00
6333 - Bookkeeping Fees	3,147.48	3,000.00	36,113.32	36,000.00	36,000.00
6339 - Del Maintenance-Storm Water	10,847.25	16,666.00	171,257.90	200,000.00	200,000.00
6340 - Office Expense	3,649.75	1,333.00	20,685.87	16,000.00	16,000.00
6341 - Supplies	384.13	541.00	3,915.66	6,500.00	6,500.00
6350 - Postage	0.00	116.00	1,552.67	1,400.00	1,400.00
6353 - Insurance	0.00	0.00	6,655.00	15,000.00	15,000.00
6354 - Travel Expense	0.00	650.00	6,066.28	7,800.00	7,800.00
6356 - Registration/Membership Fees	0.00	333.00	4,445.00	4,000.00	4,000.00
6359 - Other Expenses	1,499.58	2,500.00	23,031.35	30,000.00	30,000.00
6369 - Website expenses	370.42	833.00	7,314.38	10,000.00	10,000.00
6375 - Inspection expense	1,135.00	1,666.00	15,588.24	20,000.00	20,000.00
6380 - Termination/Reconnection/NSF Ex	1,294.43	1,666.00	18,116.93	20,000.00	20,000.00
6395.01 - Security - Installation	0.00	291.00	4,442.00	3,500.00	3,500.00
Total Other Expenses	76,239.17	156,623.00	1,696,710.16	1,489,375.00	1,489,875.00

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Accrual Basis

Northampton MUD General Operating Fund
Profit & Loss Budget Performance
December 2023

	Dec 23	Budget	Jan - Dec 23	YTD Budget	Annual Budget
Recreational Expenses					
6411 - Salaries	7,532.18	8,750.00	80,385.92	105,000.00	105,000.00
6413 - Group Insurance Premium	1,433.00	2,333.00	17,553.77	28,000.00	28,000.00
6414 - Payroll Taxes	546.08	666.00	6,552.96	8,000.00	8,000.00
6435 - Repair and Maintenance - Tennis	476.85	250.00	6,380.61	3,000.00	3,000.00
6436 - Repair and Maintenance - Workout	280.40	833.00	11,375.91	10,000.00	10,000.00
6437 - Repair and Maintenance - Pool	952.35	4,166.00	63,653.52	50,000.00	50,000.00
6438 - Pool - Lifeguard staffing	0.00	8,333.00	84,210.00	100,000.00	100,000.00
6440 - Pool-Northcrest Rehab 7/Improv.	0.00	25,000.00	0.00	300,000.00	300,000.00
6451 - Telephone/Internet-Tennis	177.41	1,000.00	1,437.19	12,000.00	12,000.00
6452 - Utilities - Pool	795.92	2,083.00	12,118.49	25,000.00	25,000.00
Total Recreational Expenses	12,123.97	53,414.00	293,473.27	641,000.00	641,000.00
Park Expense					
6511 - Salaries and Wages	35,263.78	39,375.00	421,246.21	472,500.00	472,500.00
6513 - Group Insurance Premiums	3,047.34	4,393.00	38,346.29	52,000.00	52,000.00
6514 - Payroll Taxes	2,878.00	2,916.00	32,136.00	35,000.00	35,000.00
6535 - Repairs and Maintenance	1,316.85	8,333.00	28,567.08	100,000.00	100,000.00
6536 - Grounds Maintenance	41,346.78	4,188.00	149,949.62	50,000.00	50,000.00
6537 - Repair & Maintenance-Equipment	0.00	1,250.00	16,786.81	15,000.00	15,000.00
6551 - Telephone	0.00	2,083.00	17,321.75	25,000.00	25,000.00
6552 - Utilities	434.05	541.00	4,909.54	6,500.00	6,500.00
6555 - Truck Expense	201.33	333.00	3,568.63	4,000.00	4,000.00
6595 - Security	0.00	500.00	10,555.70	6,000.00	6,000.00
6599 - Park Improvements	0.00	0.00	25,148.71	0.00	0.00
Total Park Expense	84,288.13	63,830.00	748,584.84	786,000.00	786,000.00
Total Expense	400,257.50	636,989.00	8,983,921.48	7,321,273.00	7,321,273.00
Net Ordinary Income	620.73	-137,380.00	1,631,970.08	1,179,227.00	1,179,227.00
Other Income/Expense					
Other Expense					
Capital Outlay					
7303.01 - Furniture and Fixtures	0.00	800.00	2,950.00	3,000.00	3,000.00
7303.07 - Vehicle	0.00	12,000.00	0.00	12,000.00	12,000.00
7303.55 - Generator - Office Building	0.00	20,000.00	0.00	20,000.00	20,000.00
Total Capital Outlay	0.00	32,800.00	2,950.00	35,000.00	35,000.00
Total Other Expense	0.00	32,800.00	2,950.00	35,000.00	35,000.00
Net Other Income	0.00	-32,800.00	-2,950.00	-35,000.00	-35,000.00
Net Income	620.73	-169,980.00	1,629,120.06	1,144,227.00	1,144,227.00

6:55 PM
01/12/24
Accrual Basis

Northampton MUD STP Fund Profit & Loss Budget Performance December 2023

	Dec 23	Budget	Jan - Dec 23	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
4203 - Contribution - Northampton	34,588.55	49,379.00	563,451.22	592,548.00	592,548.00
4204 - Contribution - Oakmont PUD	14,185.23	24,321.00	243,446.81	291,852.00	291,852.00
Total Income	48,783.78	73,700.00	796,898.13	884,400.00	884,400.00
Expense					
6224 - Laboratory Expense	4,937.35	8,025.00	64,217.21	72,300.00	72,300.00
6226 - Permit Fees	0.00	10,800.00	10,768.70	10,800.00	10,800.00
6232 - Operator Fees	6,360.00	6,000.00	72,380.00	72,000.00	72,000.00
6235 - Repair and Maintenance	17,267.07	30,541.00	278,583.18	368,500.00	368,500.00
6242 - Chemicals	10,985.92	15,000.00	180,838.40	180,000.00	180,000.00
6252 - Utilities	7,697.13	8,068.00	98,347.08	98,800.00	98,800.00
6321 - Auditing Fees	0.00	4,000.00	5,000.00	4,000.00	4,000.00
6322 - Engineering Fees	0.00	2,500.00	99,416.25	30,000.00	30,000.00
6332 - Other Operator Expense	86.53	25.00	149.03	300.00	300.00
6333 - Bookkeeping Fees	446.78	300.00	4,085.30	3,600.00	3,600.00
6336 - Detention Facility Maintenance	1,067.00	341.00	3,897.00	4,100.00	4,100.00
6353 - Insurance	0.00	43,400.00	0.00	43,400.00	43,400.00
6359 - Other Expenses	5.00	50.00	294.97	600.00	600.00
Total Expense	48,783.78	127,048.00	796,898.13	884,400.00	884,400.00
Net Ordinary Income	0.00	-53,348.00	0.00	0.00	0.00
Net Income	0.00	-53,348.00	0.00	0.00	0.00

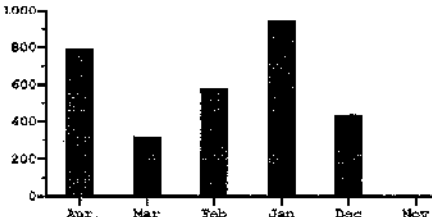
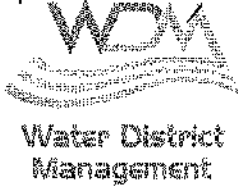
NEW RATE

March 23

SOAH Docket No. 473-24-09299,WS
PUC Docket No. 54966
John R. Wallace Workpapers
Page 1 of 1442

ARIZA GOSLING OWNER LLC

316 units @ 24.35

MAKE CHECK PAYABLE TO: NORTHAMPTON M.U.D. P.O. BOX 550 SPRING, TX 77383-0550		SERVICE ADDRESS: 23223 GOSLING RD DOM		ACCOUNT NUMBER: 75140-1400040001	
SERVICE PERIOD: FROM 03/13/23 TO 04/13/23		BILLING DATE: 04/25/23			
READ DATE(W) 04/13/23 METER NUM. 200583241 PRES. READ 5165.0 PREV. READ 4863.0 TOTAL GALLONS 302.0 Usage In 1,000's CMP. MTR(W) 04/13/23 METER NUM. 200583241 PRES. READ 9765.0 PREV. READ 9271.0 TOTAL GALLONS 494.0 Usage In 1,000's		TOTAL GALLONS 		DESCRIPTION AMOUNT BALANCE FORWARD 33,277.84 PAYMENT 04/13 -33,277.84 WATER MULTI NT 24,063.40 SEWER MULTI NT 7,694.60 NHCRWA 3,757.12 THIS MONTH 35,515.12	
$796.0 \times \$4.72 = 3757.12$ $\$4.10 \times 1.15 = \4.715				$316 \text{ units} @ 76.15$ TOTAL NOW DUE 35,515.12 PENALTY AMOUNT 3,551.51 PAY THIS AMOUNT AFTER 05/24/2023 39,066.63	
Average residential usage in 1,000's Gls: 7.0					

1

ARIZA GOSLING OWNER LLC MESSAGES

BILLING INQUIRIES: MONDAY THRU FRIDAY 8:00AM - 5:00PM 281-651-0861 DROP BOX LOCATION: 19720 KUYKENDAHL	Payment Options: Pay by phone (live agent): (855) 270-3592 Pay by phone (automated): (855) 512-3159 Pay your bill online: www.wdmfexas.com IMPORTANT ANNOUNCEMENT We're very excited to announce our transition to an enhanced water & sewer utility billing software! Over the next few months, we will provide updates on this transition. Watch for an insert inside your monthly statement that will include your district's transition date.
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254-E

AVR, Inc.

NORTHAMPTON M.U.D.
P. O. BOX 550
SPRING TX 77383-0550
PHONE NO. (281) 651-0861



IF YOUR MAILING ADDRESS HAS CHANGED PLEASE CORRECT
PLEASE RETURN BOTTOM PORTION WITH PAYMENT

Account Number 75140-1400040001
Service Address 23223 GOSLING RD DOM

35,515.12	05/24/2023	39,066.63
ON OR BEFORE DUE DATE	DUE DATE	AFTER DUE DATE

AMOUNT PAID

ARIZA GOSLING OWNER LLC
C/O RUM 4695362
PO BOX 5169
OAK BROOK IL 60522




NORTHAMPTON M.U.D.
P. O. BOX 550
SPRING TX 77383-0550

75140140004000100355151200390666300355151209

OLD RATE

ARIZA GOSLING OWNER LLC

MAKE CHECK PAYABLE TO:		SERVICE ADDRESS		ACCOUNT NUMBER																									
NORTHAMPTON M.U.D. P. O. BOX 550 SPRING TX 77383-0550		23223 GOSLING RD DOM		75140-1400040001																									
SERVICE PERIOD		FROM TO		BILLING DATE																									
		11/07/22 12/13/22		12/29/22																									
READ DATE(W) 12/13/22 METER NUM. 200583241 PRES. READ 3899.0 PREV. READ 3462.0 TOTAL GALLONS 437.0 Usage In 1,000's CMP. MTR(W) 12/13/22 METER NUM. 200583241 PRES. READ 8382.0 PREV. READ 8382.0 TOTAL GALLONS .0 Usage In 1,000's 437 gals		4.60 x 1.15 x 437  Water District Management		<table border="1"> <thead> <tr> <th>DESCRIPTION</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>APPL FE</td> <td>35.00</td> </tr> <tr> <td>Deposit</td> <td>20,000.00</td> </tr> <tr> <td>PAYMENT 12/01</td> <td>-19,800.00</td> </tr> <tr> <td>PAYMENT 12/01</td> <td>-235.00</td> </tr> <tr> <td>WATER 316 x 20 =</td> <td>6,320.00</td> </tr> <tr> <td>SEWER</td> <td>7,694.60</td> </tr> <tr> <td>NHCRWA</td> <td>2,311.73</td> </tr> <tr> <td>THIS MONTH</td> <td>16,326.33</td> </tr> <tr> <td>TOTAL NOW DUE</td> <td>16,326.33</td> </tr> <tr> <td>PENALTY AMOUNT</td> <td>PAY THIS AMOUNT AFTER</td> </tr> <tr> <td>1,632.63</td> <td>01/24/2023 17,958.96</td> </tr> </tbody> </table>		DESCRIPTION	AMOUNT	APPL FE	35.00	Deposit	20,000.00	PAYMENT 12/01	-19,800.00	PAYMENT 12/01	-235.00	WATER 316 x 20 =	6,320.00	SEWER	7,694.60	NHCRWA	2,311.73	THIS MONTH	16,326.33	TOTAL NOW DUE	16,326.33	PENALTY AMOUNT	PAY THIS AMOUNT AFTER	1,632.63	01/24/2023 17,958.96
DESCRIPTION	AMOUNT																												
APPL FE	35.00																												
Deposit	20,000.00																												
PAYMENT 12/01	-19,800.00																												
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SEWER	7,694.60																												
NHCRWA	2,311.73																												
THIS MONTH	16,326.33																												
TOTAL NOW DUE	16,326.33																												
PENALTY AMOUNT	PAY THIS AMOUNT AFTER																												
1,632.63	01/24/2023 17,958.96																												

Average residential usage in 1,000's Gls: 5.0

1 ARIZA GOSLING OWNER LLC MESSAGES

BILLING INQUIRIES: MONDAY THRU FRIDAY 8:00AM - 5:00PM 281-651-0861 DROP BOX LOCATION: 19720 KUYKENDAHL	Payment Options: Pay by phone (live agent): (855) 270-3592 Pay by phone (automated): (855) 512-3159 Pay your bill online: www.wdmtexas.com If you have not received your tax statement and you do not escrow your taxes, please contact the Tax Office at 281-499-1223 or visit their website at www.taxtech.net .
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254-E

AVR, Inc.

NORTHAMPTON M.U.D.
 P. O. BOX 550
 SPRING TX 77383-0550
 PHONE NO. (281) 651-0861



IF YOUR MAILING ADDRESS HAS CHANGED PLEASE CORRECT
 PLEASE RETURN BOTTOM PORTION WITH PAYMENT

Account Number 75140-1400040001
 Service Address 23223 GOSLING RD DOM

16,326.33	01/24/2023	17,958.96
ON OR BEFORE DUE DATE	DUE DATE	AFTER DUE DATE

AMOUNT PAID

ARIZA GOSLING OWNER LLC
 C/O RUM 4695362
 PO BOX 5169
 OAK BROOK IL 60522

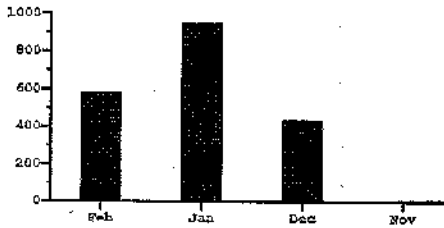



NORTHAMPTON M.U.D.
 P. O. BOX 550
 SPRING TX 77383-0550

75140140004000100163263300179589600163263302

NEW RATE

ARIZA GOSLING OWNER LLC

MAKE CHECK PAYABLE TO: NORTHAMPTON M.U.D. P.O. BOX 550 SPRING TX 77383-0550		SERVICE ADDRESS 23223 GOSLING RD DOM		ACCOUNT NUMBER 75140-1400040001	
SERVICE PERIOD		FROM 01/13/23		TO 02/13/23	
BILLING DATE 03/01/23					
READ DATE(W) 02/13/23 METER NUM. 200583241 PRES. READ 4590.0 PREV. READ 4260.0 TOTAL GALLONS 330.0 Usage In 1,000's CMP. MTR(W) 02/13/23 METER NUM. 200583241 PRES. READ 9222.0 PREV. READ 8970.0 TOTAL GALLONS 252.0 Usage In 1,000's		TOTAL GALLONS 		DESCRIPTION AMOUNT BALANCE FORWARD 19,034.81 PAYMENT 02/21 -19,034.81 WATER MULTI NT 24,063.40 SEWER MULTI NT 7,694.60 NHCRWA 2,747.04 THIS MONTH 34,505.04	
582 gals				TOTAL NOW DUE 34,505.04 PENALTY AMOUNT 3,450.50 PAY THIS AMOUNT AFTER 03/24/2023 37,955.54	
Average residential usage in 1,000's Gls: 4.0					

1

ARIZA GOSLING OWNER LLC MESSAGES

BILLING INQUIRIES: MONDAY THRU FRIDAY 8:00AM - 5:00PM 281-651-0861 DROP BOX LOCATION: 19720 KUYKENDAHL	Payment Options: Pay by phone (live agent): (855) 270-3592 Pay by phone (automated): (855) 512-3159 Pay your bill online: www.wdmtexas.com Water Conservation Tips in the kitchen: When cooking, peel and clean vegetables in a large bowl of water instead of under running water. Fill your sink or basin when washing and rinsing dishes. Only run the dishwasher when it's full. Use the garbage disposal only when necessary (composting is a great alternative). Install faucet aerators.
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254-E

AVR, Inc.

NORTHAMPTON M.U.D.
 P. O. BOX 550
 SPRING TX 77383-0550
 PHONE NO. (281) 651-0861



IF YOUR MAILING ADDRESS HAS CHANGED PLEASE CORRECT
 PLEASE RETURN BOTTOM PORTION WITH PAYMENT

Account Number 75140-1400040001
 Service Address 23223 GOSLING RD DOM

34,505.04	03/24/2023	37,955.54
ON OR BEFORE DUE DATE	DUE DATE	AFTER DUE DATE

AMOUNT PAID

ARIZA GOSLING OWNER LLC
 C/O RUM 4695362
 PO BOX 5169
 OAK BROOK IL 60522

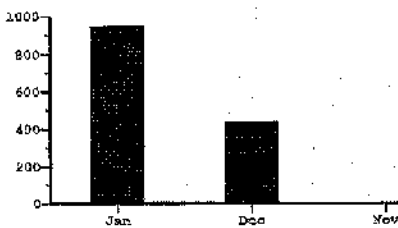



NORTHAMPTON M.U.D.
 P. O. BOX 550
 SPRING TX 77383-0550

75140140004000100345050400379555400345050402

OLD RATE

ARIZA GOSLING OWNER LLC

MAKE CHECK PAYABLE TO:		SERVICE ADDRESS		ACCOUNT NUMBER	
NORTHAMPTON M.U.D. P. O. BOX 550 SPRING TX 77383-0550		23223 GOSLING RD DOM		75140-1400040001	
SERVICE PERIOD		FROM TO		BILLING DATE	
01/13/23		12/13/22 01/13/23		01/31/23	
READ DATE(W) 01/13/23 METER NUM. 200583241 PRES. READ 4260.0 PREV. READ 3899.0 TOTAL GALLONS 361.0 Usage In 1,000's CMP. MTR(W) 01/13/23 METER NUM. 200583241 PRES. READ 8970.0 PREV. READ 8382.0 TOTAL GALLONS 588.0 Usage In 1,000's		TOTAL GALLONS 		DESCRIPTION AMOUNT BALANCE FORWARD 18,326.33 PAYMENT 01/18 -16,326.33 WATER 6,320.00 SEWER 7,694.60 NHCRWA 5,020.21 THIS MONTH 19,034.81	
949				TOTAL NOW DUE 19,034.81 PENALTY AMOUNT 1,903.48 PAY THIS AMOUNT AFTER 02/24/2023 20,938.29	
Average residential usage in 1,000's Gls: 5.0					

1

ARIZA GOSLING OWNER LLC MESSAGES

BILLING INQUIRIES: MONDAY THRU FRIDAY 8:00AM - 5:00PM 281-651-0861 DROP BOX LOCATION: 19720 KUYKENDAHL	Payment Options: Pay by phone (live agent): (855) 270-3592 Pay by phone (automated): (855) 512-3159 Pay your bill online: www.wdmtexas.com If you have not received your tax statement and you do not escrow your taxes, please contact the Tax Office at 281-499-1223 or visit their website at www.taxtech.net .
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254-E

AVR, Inc.

NORTHAMPTON M.U.D.
P. O. BOX 550
SPRING TX 77383-0550
PHONE NO. (281) 651-0861



IF YOUR MAILING ADDRESS HAS CHANGED PLEASE CORRECT
PLEASE RETURN BOTTOM PORTION WITH PAYMENT

Account Number 75140-1400040001
Service Address 23223 GOSLING RD DOM

19,034.81	02/24/2023	20,938.29
ON OR BEFORE DUE DATE	DUE DATE	AFTER DUE DATE

AMOUNT PAID

ARIZA GOSLING OWNER LLC
C/O RUM 4695362
PO BOX 5169
OAK BROOK IL 60522

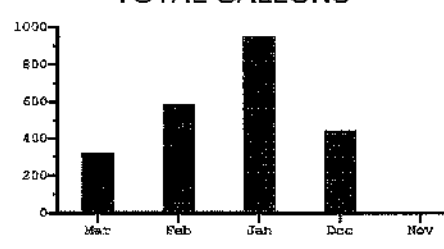



NORTHAMPTON M.U.D.
P. O. BOX 550
SPRING TX 77383-0550

75140140004000100190348100209382900190348107

NEW RATE

ARIZA GOSLING OWNER LLC

MAKE CHECK PAYABLE TO: NORTHAMPTON M.U.D. P. O. BOX 550 SPRING TX 77383-0550		SERVICE ADDRESS 23223 GOSLING RD DOM		ACCOUNT NUMBER 75140-1400040001	
SERVICE PERIOD		FROM 02/13/23		TO 03/13/23	
BILLING DATE 03/28/23					
READ DATE(W) 03/13/23 METER NUM. 200583241 PRES. READ 4883.0 PREV. READ 4590.0 TOTAL GALLONS 273.0 Usage In 1,000's CMP. MTR(W) 03/13/23 METER NUM. 200583241 PRES. READ 9271.0 PREV. READ 9222.0 TOTAL GALLONS 49.0 Usage In 1,000's		TOTAL GALLONS 		DESCRIPTION AMOUNT BALANCE FORWARD 34,505.04 PAYMENT 03/24 -34,505.04 WATER MULTI NT 24,083.40 SEWER MULTI NT 7,694.60 NHCRWA 1,519.84 THIS MONTH 33,277.84	
322 gal Average residential usage in 1,000's Gls: 6.0				TOTAL NOW DUE 33,277.84 PENALTY AMOUNT 3,327.78 PAY THIS AMOUNT AFTER 04/24/2023 36,605.62	

1

ARIZA GOSLING OWNER LLC MESSAGES

BILLING INQUIRIES: MONDAY THRU FRIDAY 8:00AM - 5:00PM 281-651-0861 DROP BOX LOCATION: 19720 KUYKENDAHL	Payment Options: Pay by phone (live agent): (855) 270-3592 Pay by phone (automated): (855) 512-3159 Pay your bill online: www.wdmtexas.com **IMPORTANT MESSAGE** Please be advised that effective May 1, 2023, there will be a \$1.00 processing fee for all e-check payments, including auto drafts.
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254-E

AVR, Inc.

NORTHAMPTON M.U.D.
P. O. BOX 550
SPRING TX 77383-0550
PHONE NO. (281) 651-0861



IF YOUR MAILING ADDRESS HAS CHANGED PLEASE CORRECT
PLEASE RETURN BOTTOM PORTION WITH PAYMENT

Account Number 75140-1400040001
Service Address 23223 GOSLING RD DOM

33,277.84	04/24/2023	36,605.62
AMOUNT BEFORE DUE DATE	DUE DATE	AFTER DUE DATE

AMOUNT PAID

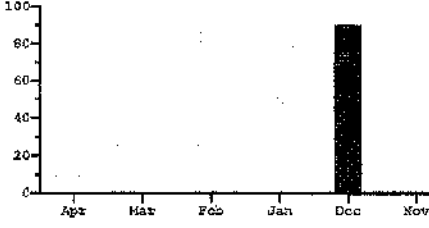

ARIZA GOSLING OWNER LLC
C/O RUM 4695362
PO BOX 5169
OAK BROOK IL 60522



NORTHAMPTON M.U.D.
P. O. BOX 550
SPRING TX 77383-0550

75140140004000100332778400366056200332778408

ARIZA GOSLING OWNER LLC

MAKE CHECK PAYABLE TO: NORTHAMPTON M.U.D. P. O. BOX 550 SPRING TX 77383-0550	SERVICE ADDRESS		ACCOUNT NUMBER	
	23223 GOSLING RD IRR		75140-1400040501	
	SERVICE PERIOD	FROM TO	BILLING DATE	
	03/13/23	04/13/23	04/25/23	
READ DATE(W) 04/13/23 METER NUM 200837821 PRES. READ 3603.0 PREV. READ 3603.0 TOTAL GALLONS .0 Usage In 1,000's	TOTAL GALLONS 		DESCRIPTION AMOUNT BALANCE FORWARD 25.00 PAYMENT 04/17 -25.00 WATER IRR NT 25.00 THIS MONTH 25.00	
		TOTAL NOW DUE 25.00		
Average residential usage in 1,000's Gls: 7.0		PENALTY AMOUNT 2.50 PAY THIS AMOUNT AFTER 05/24/2023 27.50		

1 ARIZA GOSLING OWNER LLC MESSAGES

BILLING INQUIRIES: MONDAY THRU FRIDAY 8:00AM - 5:00PM 281-651-0861 DROP BOX LOCATION 19720 KUYKENDAHL	Payment Options: Pay by phone (live agent): (855) 270-3592 Pay by phone (automated): (855) 512-3159 Pay your bill online! www.wdm-texas.com IMPORTANT ANNOUNCEMENT We're very excited to announce our transition to an enhanced water & sewer utility billing software! Over the next few months, we will provide updates on this transition. Watch for an insert inside your monthly statement that will include your district's transition date.
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254-E

AVR, Inc.

NORTHAMPTON M.U.D.
P. O. BOX 550
SPRING TX 77383-0550
PHONE NO. (281) 651-0861



IF YOUR MAILING ADDRESS HAS CHANGED PLEASE CORRECT
PLEASE RETURN BOTTOM PORTION WITH PAYMENT

Account Number 75140-1400040501
Service Address 23223 GOSLING RD IRR

25.00	05/24/2023	27.50
ON OR BEFORE DUE DATE	DUE DATE	AFTER DUE DATE

AMOUNT PAID

ARIZA GOSLING OWNER LLC
C/O RUM 4695362
PO BOX 5169
OAK BROOK IL 60522



NORTHAMPTON M.U.D.
P. O. BOX 550
SPRING TX 77383-0550

75140140004050100000250000000275000000250000

1RR

ARIZA GOSLING OWNER LLC

MAKE CHECK PAYABLE TO:		SERVICE ADDRESS		ACCOUNT NUMBER	
NORTHAMPTON M.U.D. P.O. BOX 550 SPRING TX 77383-0550		23223 GOSLING RD IRR		75140-1400040501	
SERVICE PERIOD		FROM TO		BILLING DATE	
11/07/22 12/13/22		11/07/22 12/13/22		12/29/22	
READ DATE(W) 12/13/22 METER NUM. 200837321 PRES. READ 3603.0 PREV. READ 3513.0 TOTAL GALLONS 90.0 Usage In 1,000's		25.00 11 13 x 1.50 8 x 2.00 10 x 2.50 45 x 3.50 15 x 5.00 WD \$315 Water District Management		DESCRIPTION Deposit 17,000.00 APPL FEE 35.00 PAYMENT 12/01 -16,800.00 PAYMENT 12/01 -235.00 WATER 315.00 NHCRWA 476.10 THIS MONTH 791.10 TOTAL NOW DUE 791.10 PENALTY AMOUNT 79.11 PAY THIS AMOUNT AFTER 01/24/2023 870.21	
Average residential usage in 1,000's Gls: 5.0					

1

ARIZA GOSLING OWNER LLC MESSAGES

BILLING INQUIRIES: MONDAY THRU FRIDAY 8:00AM - 5:00PM 281-651-0861 DROP BOX LOCATION: 19720 KUYKENDAHIL	Payment Options: Pay by phone (live agent): (855) 270-3592 Pay by phone (automated): (855) 512-3159 Pay your bill online: www.wdmtexas.com If you have not received your tax statement and you do not escrow your taxes, please contact the Tax Office at 281-499-1223 or visit their website at www.taxtech.net .
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254-E

AVR, Inc.

NORTHAMPTON M.U.D.
P. O. BOX 550
SPRING TX 77383-0550
PHONE NO. (281) 651-0861



IF YOUR MAILING ADDRESS HAS CHANGED PLEASE CORRECT
PLEASE RETURN BOTTOM PORTION WITH PAYMENT

Account Number 75140-1400040501
Service Address 23223 GOSLING RD IRR

791.10	01/24/2023	870.21
ON OR BEFORE DUE DATE	DUE DATE	AFTER DUE DATE

AMOUNT PAID

ARIZA GOSLING OWNER LLC
C/O RUM 4695362
PO BOX 5169
OAK BROOK IL 60522

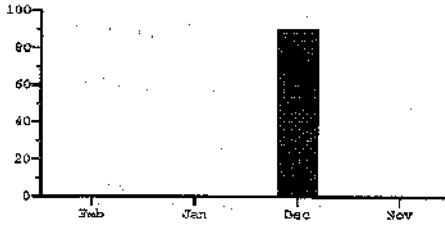
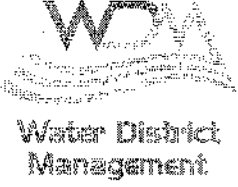


NORTHAMPTON M.U.D.
P. O. BOX 550
SPRING TX 77383-0550

75140140004050100007911000008702100007911000

1 R R

ARIZA GOSLING OWNER LLC

MAKE CHECK PAYABLE TO:		SERVICE ADDRESS		ACCOUNT NUMBER	
NORTHAMPTON M.U.D. P.O. BOX 550 SPRING TX 77383-0550		23223 GOSLING RD IRR		75140-1400040501	
SERVICE PERIOD		FROM TO		BILLING DATE	
02/13/23		01/13/23 02/13/23		03/01/23	
READ DATE(W) 02/13/23 METER NUM. 200837821 PRES. READ 3603.0 PREV. READ 3603.0 TOTAL GALLONS .0 Usage in 1,000's		TOTAL GALLONS 		DESCRIPTION AMOUNT BALANCE FORWARD 25.00 PAYMENT 02/21 -25.00 WATER IRR NT 25.00 THIS MONTH 25.00	
Average residential usage in 1,000's Gls: 4.0				TOTAL NOW DUE 25.00 PENALTY AMOUNT 2.50 PAY THIS AMOUNT AFTER 03/24/2023 27.50	

1 ARIZA GOSLING OWNER LLC MESSAGES

BILLING INQUIRIES: MONDAY THRU FRIDAY 8:00AM - 5:00PM 281-651-0861 DROP BOX LOCATION 19720 KUYKENDahl	Payment Options: Pay by phone (live agent) (855) 270-3592 Pay by phone (automated) (855) 512-3159 Pay your bill online: www.wdm-texas.com Water Conservation Tips in the kitchen: When cooking, peel and clean vegetables in a large bowl of water instead of under running water. Fill your sink or basin when washing and rinsing dishes. Only run the dishwasher when it's full. Use the garbage disposal only when necessary (composting is a great alternative). Install faucet aerators.
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254-E

AVR, Inc.

NORTHAMPTON M.U.D.
P. O. BOX 550
SPRING TX 77383-0550
PHONE NO. (281) 651-0861



IF YOUR MAILING ADDRESS HAS CHANGED PLEASE CORRECT
PLEASE RETURN BOTTOM PORTION WITH PAYMENT

Account Number : 75140-1400040501
Service Address 23223 GOSLING RD IRR

25.00	03/24/2023	27.50
ON OR BEFORE DUE DATE	DUE DATE	AFTER DUE DATE

AMOUNT PAID

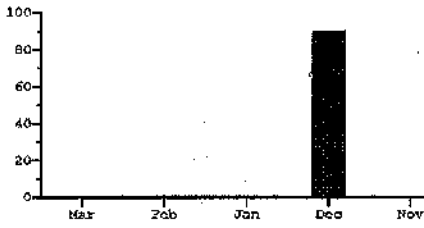

ARIZA GOSLING OWNER LLC
C/O RUM 4695362
PO BOX 5169
OAK BROOK IL 60522



NORTHAMPTON M.U.D.
P. O. BOX 550
SPRING TX 77383-0550

75140140004050100000250000000275000000250000

ARIZA GOSLING OWNER LLC

MAKE CHECK PAYABLE TO:		SERVICE ADDRESS:		ACCOUNT NUMBER:											
NORTHAMPTON M.U.D. P.O. BOX 550 SPRING TX 77383-0550		23223 GOSLING RD IRR		75140-1400040501											
SERVICE PERIOD:		FROM TO		BILLING DATE:											
03/13/23		02/13/23 03/13/23		03/28/23											
READ DATE(W) 03/13/23 METER NUM. 200837821 PRES. READ 3603.0 PREV. READ 3603.0 TOTAL GALLONS .0 Usage In 1,000's		TOTAL GALLONS 		<table border="1"> <thead> <tr> <th>DESCRIPTION</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>BALANCE FORWARD</td> <td>25.00</td> </tr> <tr> <td>PAYMENT 03/24</td> <td>-25.00</td> </tr> <tr> <td>WATER IRR NT</td> <td>25.00</td> </tr> <tr> <td>THIS MONTH</td> <td>25.00</td> </tr> </tbody> </table>		DESCRIPTION	AMOUNT	BALANCE FORWARD	25.00	PAYMENT 03/24	-25.00	WATER IRR NT	25.00	THIS MONTH	25.00
DESCRIPTION	AMOUNT														
BALANCE FORWARD	25.00														
PAYMENT 03/24	-25.00														
WATER IRR NT	25.00														
THIS MONTH	25.00														
Average residential usage in 1,000's Gls: 6.0				<table border="1"> <tr> <td>TOTAL NOW DUE</td> <td>25.00</td> </tr> <tr> <td>PENALTY AMOUNT</td> <td>2.50</td> </tr> <tr> <td>PAY THIS AMOUNT AFTER</td> <td>04/24/2023 27.50</td> </tr> </table>		TOTAL NOW DUE	25.00	PENALTY AMOUNT	2.50	PAY THIS AMOUNT AFTER	04/24/2023 27.50				
TOTAL NOW DUE	25.00														
PENALTY AMOUNT	2.50														
PAY THIS AMOUNT AFTER	04/24/2023 27.50														

1

ARIZA GOSLING OWNER LLC MESSAGES

BILLING INQUIRIES: MONDAY THRU FRIDAY 8:00AM - 5:00PM 281-651-0861 DROP BOX LOCATION: 19720 KUYKENDAHL	Payment Options: Pay by phone (live agent): (855) 270-3592 Pay by phone (automated): (855) 512-3159 Pay your bill online: www.wdmtexas.com **IMPORTANT MESSAGE** Please be advised that effective May 1, 2023, there will be a \$1.00 processing fee for all e-check payments, including auto drafts.
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254-E

AVR, Inc.

NORTHAMPTON M.U.D.
P. O. BOX 550
SPRING TX 77383-0550
PHONE NO. (281) 651-0861



IF YOUR MAILING ADDRESS HAS CHANGED PLEASE CORRECT
PLEASE RETURN BOTTOM PORTION WITH PAYMENT

Account Number 75140-1400040501
Service Address 23223 GOSLING RD IRR

25.00	04/24/2023	27.50
ON OR BEFORE DUE DATE	DUE DATE	AS AFTER DUE DATE

AMOUNT PAID

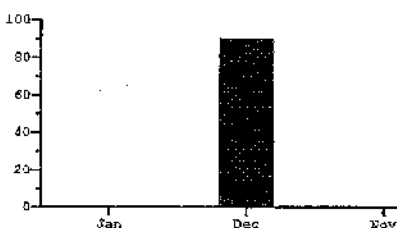

ARIZA GOSLING OWNER LLC
C/O RUM 4695362
PO BOX 5169
OAK BROOK IL 60522



NORTHAMPTON M.U.D.
P. O. BOX 550
SPRING TX 77383-0550

75140140004050100000250000000275000000250000

ARIZA GOSLING OWNER LLC

MAKE CHECK PAYABLE TO:		SERVICE ADDRESS		ACCOUNT NUMBER																			
NORTHAMPTON M.U.D. P.O. BOX 550 SPRING TX 77383-0550		23223 GOSLING RD IRR		75140-1400040501																			
SERVICE PERIOD		FROM TO		BILLING DATE																			
01/13/23		12/13/22 01/13/23		01/31/23																			
READ DATE(W) 01/13/23 METER NUM. 200837821 PRES. READ 3603.0 PREV. READ 3603.0 TOTAL GALLONS .0 Usage In 1,000's		TOTAL GALLONS  		<table border="1"> <thead> <tr> <th>DESCRIPTION</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>BALANCE FORWARD</td> <td>791.10</td> </tr> <tr> <td>PAYMENT 01/18</td> <td>-791.10</td> </tr> <tr> <td>WATER</td> <td>25.00</td> </tr> <tr> <td>THIS MONTH</td> <td>25.00</td> </tr> <tr> <td>TOTAL NOW DUE</td> <td>25.00</td> </tr> <tr> <td>PENALTY AMOUNT</td> <td>2.50</td> </tr> <tr> <td>PAY THIS AMOUNT AFTER</td> <td>02/24/2023</td> </tr> <tr> <td></td> <td>27.50</td> </tr> </tbody> </table>		DESCRIPTION	AMOUNT	BALANCE FORWARD	791.10	PAYMENT 01/18	-791.10	WATER	25.00	THIS MONTH	25.00	TOTAL NOW DUE	25.00	PENALTY AMOUNT	2.50	PAY THIS AMOUNT AFTER	02/24/2023		27.50
DESCRIPTION	AMOUNT																						
BALANCE FORWARD	791.10																						
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TOTAL NOW DUE	25.00																						
PENALTY AMOUNT	2.50																						
PAY THIS AMOUNT AFTER	02/24/2023																						
	27.50																						
Average residential usage in 1,000's Gls: 5.0																							

1 ARIZA GOSLING OWNER LLC MESSAGES

BILLING INQUIRIES: MONDAY THRU FRIDAY 8:00AM - 5:00PM 281-651-0861 DROP BOX LOCATION: 19720 KUYKENDAHL	Payment Options: Pay by phone (live agent): (855) 270-3592 Pay by phone (automated): (855) 512-3159 Pay your bill online: www.wdmtexas.com If you have not received your tax statement and you do not escrow your taxes, please contact the Tax Office at 281-499-1223 or visit their website at www.taxtech.net.
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254-E

AVR, Inc.

NORTHAMPTON M.U.D.
P. O. BOX 550
SPRING TX 77383-0550
PHONE NO. (281) 651-0861



IF YOUR MAILING ADDRESS HAS CHANGED PLEASE CORRECT
PLEASE RETURN BOTTOM PORTION WITH PAYMENT

Account Number 75140-1400040501
Service Address 23223 GOSLING RD IRR

25.00	02/24/2023	27.50
ON OR BEFORE DUE DATE	DUE DATE	AFTER DUE DATE

AMOUNT PAID

ARIZA GOSLING OWNER LLC
C/O RUM 4695362
PO BOX 5169
OAK BROOK IL 60522



NORTHAMPTON M.U.D.
P. O. BOX 550
SPRING TX 77383-0550

75140140004050100000250000000275000000250000

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2022

REFUNDING SERIES - 2014				
Due During Fiscal Years Ending December 31	Principal Due March 1	Interest Due March 1/ September 1	Total	
2023	\$ 305,000	\$ 72,908	\$	377,908
2024	320,000	64,383		384,383
2025	335,000	55,449		390,449
2026	345,000	46,174		391,174
2027	355,000	36,625		391,625
2028	370,000	26,735		396,735
2029	390,000	16,368		406,368
2030	405,000	5,524		410,524
2031				
2032				
2033				
2034				
2035				
2036				
2037				
2038				
2039				
2040				
2041				
2042				
2043				
2044				
2045				
	<u>\$ 2,825,000</u>	<u>\$ 324,166</u>	<u>\$</u>	<u>3,149,166</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2022

S E R I E S - 2 0 1 5			
Due During Fiscal Years Ending December 31	Principal Due March 1	Interest Due March 1/ September 1	Total
2023	\$ 145,000	\$ 118,956	\$ 263,956
2024	150,000	115,269	265,269
2025	155,000	111,262	266,262
2026	160,000	106,931	266,931
2027	170,000	102,181	272,181
2028	175,000	97,006	272,006
2029	180,000	91,681	271,681
2030	190,000	86,013	276,013
2031	200,000	79,919	279,919
2032	205,000	73,591	278,591
2033	215,000	66,894	281,894
2034	225,000	59,744	284,744
2035	230,000	52,206	282,206
2036	240,000	43,975	283,975
2037	250,000	35,094	285,094
2038	260,000	25,688	285,688
2039	270,000	15,750	285,750
2040	285,000	5,344	290,344
2041			
2042			
2043			
2044			
2045			
	<u>\$ 3,705,000</u>	<u>\$ 1,287,504</u>	<u>\$ 4,992,504</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2022

DEFINED AREA
 SERIES - 2016

Due During Fiscal Years Ending December 31	Principal Due September 1	Interest Due March 1/ September 1	Total
2023	\$ 205,000	\$ 168,570	\$ 373,570
2024	210,000	163,857	373,857
2025	220,000	158,920	378,920
2026	225,000	153,420	378,420
2027	235,000	147,458	382,458
2028	245,000	140,878	385,878
2029	250,000	134,018	384,018
2030	260,000	126,518	386,518
2031	270,000	118,718	388,718
2032	280,000	110,348	390,348
2033	290,000	101,668	391,668
2034	300,000	92,242	392,242
2035	310,000	82,492	392,492
2036	320,000	71,952	391,952
2037	330,000	61,072	391,072
2038	345,000	49,852	394,852
2039	355,000	37,950	392,950
2040	365,000	25,702	390,702
2041	380,000	13,110	393,110
2042			
2043			
2044			
2045			
	<u>\$ 5,395,000</u>	<u>\$ 1,958,745</u>	<u>\$ 7,353,745</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2022

DEFINED AREA
ROAD SERIES-2016

Due During Fiscal Years Ending December 31	Principal Due September 1	Interest Due March 1/ September 1	Total
2023	\$ 90,000	\$ 72,606	\$ 162,606
2024	90,000	70,806	160,806
2025	95,000	68,782	163,782
2026	95,000	66,406	161,406
2027	100,000	63,794	163,794
2028	105,000	61,044	166,044
2029	110,000	57,894	167,894
2030	110,000	54,594	164,594
2031	115,000	51,294	166,294
2032	120,000	47,844	167,844
2033	125,000	43,794	168,794
2034	130,000	39,575	169,575
2035	135,000	35,188	170,188
2036	135,000	30,632	165,632
2037	140,000	26,075	166,075
2038	145,000	21,350	166,350
2039	150,000	16,275	166,275
2040	155,000	11,025	166,025
2041	160,000	5,600	165,600
2042			
2043			
2044			
2045			
	<u>\$ 2,305,000</u>	<u>\$ 844,578</u>	<u>\$ 3,149,578</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2022

REFUNDING SERIES - 2016			
Due During Fiscal Years Ending December 31	Principal Due March 1	Interest Due March 1/ September 1	Total
2023	\$ 245,000	\$ 159,300	\$ 404,300
2024	250,000	154,350	404,350
2025	260,000	146,650	406,650
2026	190,000	137,650	327,650
2027	195,000	129,950	324,950
2028	190,000	122,250	312,250
2029	190,000	114,650	304,650
2030	195,000	106,950	301,950
2031	645,000	90,150	735,150
2032	675,000	63,750	738,750
2033	705,000	36,150	741,150
2034	735,000	11,025	746,025
2035			
2036			
2037			
2038			
2039			
2040			
2041			
2042			
2043			
2044			
2045			
	<u>\$ 4,475,000</u>	<u>\$ 1,272,825</u>	<u>\$ 5,747,825</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2022

S E R I E S - 2 0 1 6			
Due During Fiscal Years Ending December 31	Principal Due March 1	Interest Due March 1/ September 1	Total
2023	\$ 340,000	\$ 296,720	\$ 636,720
2024	350,000	287,220	637,220
2025	360,000	276,570	636,570
2026	375,000	265,545	640,545
2027	385,000	254,145	639,145
2028	400,000	242,370	642,370
2029	410,000	230,220	640,220
2030	425,000	217,483	642,483
2031	440,000	203,745	643,745
2032	455,000	189,087	644,087
2033	470,000	173,590	643,590
2034	485,000	157,113	642,113
2035	500,000	139,875	639,875
2036	515,000	121,726	636,726
2037	535,000	102,564	637,564
2038	550,000	81,800	631,800
2039	570,000	59,400	629,400
2040	590,000	36,200	626,200
2041	610,000	12,200	622,200
2042			
2043			
2044			
2045			
	<u>\$ 8,765,000</u>	<u>\$ 3,347,573</u>	<u>\$ 12,112,573</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2022

DEFINED AREA
ROAD SERIES - 2018

Due During Fiscal Years Ending December 31	Principal Due September 1	Interest Due March 1/ September 1	Total
2023	\$ 90,000	\$ 96,825	\$ 186,825
2024	90,000	91,875	181,875
2025	95,000	87,375	182,375
2026	100,000	82,625	182,625
2027	105,000	79,625	184,625
2028	110,000	76,475	186,475
2029	115,000	73,175	188,175
2030	120,000	69,725	189,725
2031	125,000	66,125	191,125
2032	130,000	62,062	192,062
2033	135,000	57,838	192,838
2034	140,000	53,450	193,450
2035	145,000	48,550	193,550
2036	150,000	43,475	193,475
2037	160,000	38,225	198,225
2038	165,000	32,625	197,625
2039	175,000	26,644	201,644
2040	180,000	20,300	200,300
2041	185,000	13,775	198,775
2042	195,000	7,068	202,068
2043			
2044			
2045			
	<u>\$ 2,710,000</u>	<u>\$ 1,127,837</u>	<u>\$ 3,837,837</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2022

S E R I E S - 2 0 1 9				
Due During Fiscal Years Ending December 31	Principal Due March 1	Interest Due March 1/ September 1	Total	
2023	\$	\$ 197,812	\$	197,812
2024		197,813		197,813
2025		197,812		197,812
2026		197,813		197,813
2027		197,812		197,812
2028		197,813		197,813
2029		197,812		197,812
2030		197,813		197,813
2031		197,812		197,812
2032		197,813		197,813
2033		197,812		197,812
2034		197,813		197,813
2035		197,812		197,812
2036		197,813		197,813
2037	445,000	190,581		635,581
2038	470,000	175,712		645,712
2039	490,000	160,113		650,113
2040	510,000	143,544		653,544
2041	830,000	120,931		950,931
2042	1,495,000	80,762		1,575,762
2043	1,560,000	27,300		1,587,300
2044				
2045				
	<u>\$ 5,800,000</u>	<u>\$ 3,668,318</u>	<u>\$</u>	<u>9,468,318</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2022

DEFINED AREA
SERIES - 2019

Due During Fiscal Years Ending December 31	Principal Due September 1	Interest Due March 1/ September 1	Total
2023	\$ 50,000	\$ 48,837	\$ 98,837
2024	55,000	47,338	102,338
2025	55,000	45,687	100,687
2026	60,000	44,588	104,588
2027	60,000	43,387	103,387
2028	60,000	42,188	102,188
2029	65,000	40,987	105,987
2030	70,000	39,525	109,525
2031	70,000	37,950	107,950
2032	75,000	36,200	111,200
2033	75,000	34,138	109,138
2034	80,000	32,075	112,075
2035	85,000	29,875	114,875
2036	85,000	27,538	112,538
2037	90,000	25,200	115,200
2038	95,000	22,500	117,500
2039	100,000	19,650	119,650
2040	105,000	16,650	121,650
2041	105,000	13,500	118,500
2042	110,000	10,350	120,350
2043	115,000	7,050	122,050
2044	120,000	3,600	123,600
2045			
	<u>\$ 1,785,000</u>	<u>\$ 668,813</u>	<u>\$ 2,453,813</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2022

REFUNDING SERIES-2020				
Due During Fiscal Years Ending December 31	Principal Due March 1	Interest Due March 1/ September 1	Total	
2023	\$ 260,000	\$ 63,900	\$	323,900
2024	270,000	58,600		328,600
2025	275,000	53,150		328,150
2026	180,000	48,600		228,600
2027	180,000	45,000		225,000
2028	60,000	42,600		102,600
2029	55,000	41,450		96,450
2030	60,000	40,300		100,300
2031	60,000	39,100		99,100
2032	60,000	37,900		97,900
2033	65,000	36,650		101,650
2034	65,000	35,350		100,350
2035	855,000	26,150		881,150
2036	880,000	8,800		888,800
2037				
2038				
2039				
2040				
2041				
2042				
2043				
2044				
2045				
	<u>\$ 3,325,000</u>	<u>\$ 577,550</u>	<u>\$</u>	<u>3,902,550</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2022

DEFINED AREA
SERIES - 2020

Due During Fiscal Years Ending December 31	Principal Due September 1	Interest Due March 1/ September 1	Total
2023	\$ 50,000	\$ 64,256	\$ 114,256
2024	45,000	62,006	107,006
2025	45,000	59,982	104,982
2026	40,000	57,956	97,956
2027	40,000	56,156	96,156
2028	40,000	54,356	94,356
2029	35,000	52,556	87,556
2030	30,000	51,506	81,506
2031	30,000	50,606	80,606
2032	30,000	49,706	79,706
2033	30,000	48,806	78,806
2034	25,000	47,906	72,906
2035	25,000	47,156	72,156
2036	25,000	46,406	71,406
2037	25,000	45,656	70,656
2038	20,000	45,094	65,094
2039	20,000	44,644	64,644
2040	20,000	44,194	64,194
2041	25,000	43,744	68,744
2042	415,000	43,182	458,182
2043	425,000	33,844	458,844
2044	435,000	23,750	458,750
2045	565,000	13,418	578,418
	<u>\$ 2,440,000</u>	<u>\$ 1,086,886</u>	<u>\$ 3,526,886</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2022

S E R I E S - 2 0 2 1			
Due During Fiscal Years Ending December 31	Principal Due March 1	Interest Due March 1/ September 1	Total
2023	\$	\$ 121,644	\$ 121,644
2024		121,644	121,644
2025		121,644	121,644
2026	65,000	120,994	185,994
2027	65,000	120,019	185,019
2028	200,000	118,694	318,694
2029	210,000	116,513	326,513
2030	200,000	113,956	313,956
2031	180,000	110,781	290,781
2032	185,000	107,131	292,131
2033	180,000	103,481	283,481
2034	180,000	99,881	279,881
2035	155,000	96,531	251,531
2036	150,000	93,481	243,481
2037	610,000	85,881	695,881
2038	620,000	73,581	693,581
2039	635,000	61,031	696,031
2040	645,000	48,231	693,231
2041	660,000	35,181	695,181
2042	670,000	21,463	691,463
2043	675,000	7,172	682,172
2044			
2045			
	<u>\$ 6,285,000</u>	<u>\$ 1,898,934</u>	<u>\$ 8,183,934</u>

See accompanying independent auditor's report.

NORTHAMPTON MUNICIPAL UTILITY DISTRICT
LONG-TERM DEBT SERVICE REQUIREMENTS
DECEMBER 31, 2022

ANNUAL REQUIREMENTS
FOR ALL SERIES

Due During Fiscal Years Ending December 31	Total Principal Due	Total Interest Due	Total Principal and Interest Due
2023	\$ 1,780,000	\$ 1,482,334	\$ 3,262,334
2024	1,830,000	1,435,161	3,265,161
2025	1,895,000	1,383,283	3,278,283
2026	1,835,000	1,328,702	3,163,702
2027	1,890,000	1,276,152	3,166,152
2028	1,955,000	1,222,409	3,177,409
2029	2,010,000	1,167,324	3,177,324
2030	2,065,000	1,109,907	3,174,907
2031	2,135,000	1,046,200	3,181,200
2032	2,215,000	975,432	3,190,432
2033	2,290,000	900,821	3,190,821
2034	2,365,000	826,174	3,191,174
2035	2,440,000	755,835	3,195,835
2036	2,500,000	685,798	3,185,798
2037	2,585,000	610,348	3,195,348
2038	2,670,000	528,202	3,198,202
2039	2,765,000	441,457	3,206,457
2040	2,855,000	351,190	3,206,190
2041	2,955,000	258,041	3,213,041
2042	2,885,000	162,825	3,047,825
2043	2,775,000	75,366	2,850,366
2044	555,000	27,350	582,350
2045	565,000	13,418	578,418
	<u>\$ 49,815,000</u>	<u>\$ 18,063,729</u>	<u>\$ 67,878,729</u>

See accompanying independent auditor's report.

